

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 1076/Bang/2025
Assessment Year : 2015-16

Shri Ramasubramanian Sabapathy, C 702, Saiven Siesta, Chembanahalli, Bengaluru – 562 125. PAN: ATMPS4583K	Vs.	The Deputy Commissioner of Income Tax, Circle – 3(3)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Anoop Kumar Agarwal, CA
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	10-09-2025
Date of Pronouncement	:	11-09-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of NFAC, Delhi dated 27/11/2024 in respect of the A.Y. 2015-16 w.r.t. penalty levied u/s. 271(1)(c) of the Act.

2. The present appeal has been filed with a delay of 97 days and the assessee also filed an application to condone the said delay. In the said application, the assessee had explained the reasons for filing the appeal with a delay of 97 days. We considered the said application filed by the assessee and in the interest of justice, we are condoning the said delay and proceeded to decide the appeal on merits.

3. At the time of hearing, the Ld.AR submitted that the present appeal is against the levy of penalty u/s. 271(1)(c) of the Act but the quantum appeal in respect of the very same A.Y. was decided by this Tribunal in ITA No. 516/Bang/2025 dated 29/08/2025 by remitting the issue to the file of the AO for denovo consideration. The Ld.AR therefore submitted that in view of the above said order of this Tribunal, this appeal against the penalty order becomes infructuous.

4. We have considered the said submissions and also gone through the order of the Tribunal dated 29/08/2025. Even though the Ld.CIT(A) had dismissed the quantum appeal on the ground of limitation, in the earlier order of this Tribunal, the Tribunal had condoned the delay of 351 days in filing the appeal and remitted the quantum appeal to the file of AO for denovo consideration. Similarly in the penalty appeal order also the Ld CIT(A) had not condoned the delay of 170 days. This Tribunal had set aside the order passed by the Ld CIT in the quantum appeal by condoning the said delay and remitted the issue for denova consideration by the AO on merits. Therefore, we are also inclined to condone the delay of 170 days in filing the appeal before the Ld.CIT(A) and set aside the orders passed by the lower authorities.

5. In the result, we dismiss the appeal filed by the assessee as infructuous.

Order pronounced in the open court on 11th September, 2025.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 11th September, 2025.
/MS /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. Guard file
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore