

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA Nos.94 to 101/PAT/2023
(Assessment Years:1986-87 to 1993-94)**

**Sri Tripurari Mohan
Prasad.**

Samarpan House,
Sheikhpura,
Patna, Bihar-800014

(Appellant)

Vs.

DCIT, Central, Circle-1,

Patna
Bihar-800001.

(Respondent)

PAN No. AGNPP1823H

**ITA Nos.86 to 93/PAT/2023
(Assessment Years:1986-87 to 1993-94)**

**M/s Mastrin Pharmaceuticals(P)
Ltd.**

C/o Tripurari Mohan Prasad,
Samarpan House, Sheikhpura,
Patna, Bihar-800014

(Appellant)

Vs.

DCIT, Central, Circle-1,

Patna
Bihar-800001.

(Respondent)

PAN No. AADCM3478Q

Assessee by : Shri Rakesh Kumar, Adv.
Revenue by : Md. A. H. Chowdhary, CIT (DR).

Date of hearing: 27.11.2025

Date of pronouncement: 28/11 .2025

ORDER

Per Duvvuru RI Reddy, VP:

These appeals of the assessee are arising against the Penalty orders u/s 271 (1) (c) of the income tax Act,1961.



02. At the outset, learned counsel of the assessee submitted that quantum appeals vide order dated 04.09.2025 bearing ITA Nos. 83 to 93/PAT/2013 & 99 to 106/PAT/2013, were set aside to the file of the learned CIT (A) by this Tribunal. Therefore, requested before the bench that the penalty appeals may be restored to the file of the learned CIT (A).
03. The Ld. DR fairly agreed that in view of the Tribunal's order restore the quantum appeals, the penalty would also restore to the file of the learned CIT (A).
04. We have considered the rival submissions and perused material available on the record. We find that all these appeals are filed against the levy of penalty under Section 271(1)(c) of the Act. As the quantum appeals are pending before the learned CIT (A), all the penalty appeals should go back to the file of the learned CIT (A). Therefore, we restore the penalty appeals to the file of the learned CIT (A).
05. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28.11.2025.

Sd/-

(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-

(DUVVURU RL REDDY)
(VICE PRESIDENT)



pPatna, Dated: 28/11/2025

Sangeeta. Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna

Sr. No.	Particulars	Date	Initials	Person concerned
1	Draft dictated on	27.11.25		Sr.PS
2	Draft placed before author	27.11.25		Sr.PS
3	Draft proposed & placed before the second Member			AM
4	Draft discussed/approved by Second Member			AM
5	Approved Draft comes to the Sr.PS/PS			Sr.PS
6	Kept for pronouncement on			Sr.PS
7	File sent to the Bench Clerk			Sr.PS
8	Date on which file goes to the Head Clerk			
9	Date of dispatch of Order			
10	Dictation Sheet is attached herewith	Yes		