

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA Nos.2074 & 2075/Del/2025
(ASSESSMENT YEARS 2017-18 & 2018-19)

Praveen Tayal, H. No.246/G, 1st Floor, Sector-10, DLF, Faridabad. PAN-AGRPT5617P (Appellant)	Vs.	DCIT, Central Circle-2, New Delhi. (Respondent)
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Assessee by	Ms. Shilpa Gupta, CA and Shri Deepesh Garg, Adv.
Department by	Shri Rajesh Tiwari, Sr. DR
Date of Hearing	18.12.2025
Date of Pronouncement	18.12.2025

ORDER

PER MANISH AGARWAL, AM:

Both the captioned appeals are filed by the assessee against the common orders passed by Learned Commissioner of Income Tax (Appeals)- 03, Gurgaon [CIT(A) in short] dated 31.01.2025 for Assessment Years 2017-18 and 2018-19 confirming the levy of penalty u/s 270A of the Income Tax Act, 1961 (the Act).

2. Heard the parties. On perusal of records, we find that the quantum appeals for the captioned Assessment Years i.e. AY 2017-18 and 2018-19 are decided by the Co-ordinate Bench of ITAT, Delhi by a common order in ITA Nos.1924 to 1928/Del/2025 for AY 2013-14, AY 2016-17 to AY 2019-20 respectively wherein the coordinate bench has quashed the assessment orders passed u/s 153A r.w.s. 144 of the Act on the ground of validity of the approval granted u/s 153D of the Act vide

order dated 15.10.2025. The present appeals before us have been filed by Assessee against the imposition of penalty u/s 270A of the Act.

3. Since, the Co-ordinate Bench of ITAT, Delhi has already quashed the assessment orders passed u/s 153A r.w.s. 144 of the Act wherein penalty proceedings u/s 270A were initiated thus the penalty levied by the Assessing Officer has no legs to stand and therefore, the same is hereby deleted. All the grounds of appeal in both the captioned appeals are allowed.

4. In the result, the appeals filed by the Assessee are allowed.

Order pronounced in the open Court on 18.12.2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 19.12.2025

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI