

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA (SMC) BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 177/Agr/2025  
Assessment Year: 2017-18**

Income-tax Officer, Ward 1(1)(1), Agra.	<b>Vs.</b>	Amit Shukla, 2/90, Kotla House, Khandari, Agra.
<b>PAN :AMIPS4715Q</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Anurag Sinha, Advocate
Department by	Shri R.P. Maurya, CIT (A)-1/DR

Date of hearing	18.12.2025
Date of pronouncement	18.12.2025

**ORDER**

At the outset, it is brought to my notice that in this appeal, the Revenue has challenged the penalty levied by the Assessing Officer u/s. 271D of the Income-tax Act, 1961 ("the Act" for short) for the assessment years 2017-18.

2. The brief facts brought to my notice relevant to this appeal are, aggrieved with the assessment order, passed in quantum, as well as impugned penalty order, levying penalties by the Assessing Officer, assessee preferred appeal before the learned CIT(Appeals) and learned CIT(Appeals) deleted the quantum and accordingly deleted the penalty levied by the Assessing Officer and decided the issue in favour of the assessee.

3. Aggrieved with the above order passed by learned CIT(Appeals) in quantum appeal, Revenue preferred appeal before ITAT and the ITAT has reversed the findings of learned CIT(Appeals). Against the above order of

ITAT, assessee preferred appeal before Hon'ble High Court and the Hon'ble High Court has admitted the appeal of the assessee and pending adjudication.

4. Considering the above facts on record, I observe that the present penalty appeal preferred by the Revenue is dependent upon the outcome of the quantum appeal preferred by the assessee before the Hon'ble High Court. That being the case, the present appeal, challenging the deletion of penalty u/s. 271D of the Act, is remitted back to the file of Assessing Officer with the direction to follow the decision of the Hon'ble High Court on the quantum appeal. Based on the above findings, the Assessing Officer is given liberty to initiate the penalty proceedings afresh dependent upon the outcome in assessee's appeal pending before Hon'ble High Court, after giving proper opportunity of being heard to the assessee.

5. In the result, the appeal preferred by the Revenue is allowed for statistical purposes.

***Order pronounced in the open court on 18.12.2025 and reduced in writing on this 29<sup>th</sup> day of December, 2025.***

**Sd/-  
(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

Dated: 29.12.2025

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra