

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA Nos. 187 to 190, 175 to 176 & 191 to 192/Agr/2025
Assessment Years: 2013-14 to 2016-17**

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

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

PER BENCH:

At the outset, it is brought to our notice that all these appeals are challenging the deletion of penalties levied by the Assessing Officer u/s. 271E and 271D of the Income-tax Act, 1961 ("the Act" for short) for the assessment years 2013-14 to 2016-17.

2. Since common issue is involved in all these appeals, the same were heard together and are being disposed of by this consolidated order for the sake of convenience and brevity.

3. It is noticed that the appeals pertaining to assessment years 2013-14, 2014-15 and 2016-17 have been filed delayed by 7 days. The

reasons for delay assigned in delay condonation applications are late receipt of impugned orders from the office of CIT(Appeals), Kanpur and huge pendency of time barring matters with the Assessing Officer. In the interest of justice, the meager delay of 7 days in filing the appeals is condoned.

4. The brief facts brought to our notice relevant to these appeals are, aggrieved with the assessment orders, passed in quantum, as well as penalty orders, levying penalties by the Assessing Officer, assessee preferred appeals before the learned CIT(Appeals) and learned CIT(Appeals) deleted the quantum and accordingly deleted all the penalties involved in assessee's appeals and decided the issues in favour of the assessee.

5. Aggrieved with the above orders passed by learned CIT(Appeals) in quantum appeals, Revenue preferred appeals before ITAT and the ITAT has reversed the findings of learned CIT(Appeals). Against the above orders of ITAT, assessee preferred appeals before Hon'ble High Court and the Hon'ble High Court has admitted the appeals of the assessee and pending adjudication.

6. Considering the above facts on record, the present penalty appeals preferred by the Revenue are dependent upon the outcome of the quantum appeals preferred by the assessee before the Hon'ble High

Court. That being the case, the present appeals, challenging the deletion of penalties, are remitted back to the file of Assessing Officer with the direction to follow the decision of the Hon'ble High Court on the quantum appeals. Based on the above findings, the Assessing Officer is given liberty to initiate the penalty proceedings afresh dependent upon the outcome in assessee's appeals pending before Hon'ble High Court, after giving proper opportunity of being heard to the assessee.

7. In the result, all the appeals preferred by the Revenue are allowed for statistical purposes.

Order pronounced in the open court on 18.12.2025 and reduced in writing on this 05 day of January, 2026.

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

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

Dated: 05.01.2026

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra