

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

आयकर अपील सं./ITA No.93 & 94/RAN/2025

(निर्धारण वर्ष / Assessment Year :2017-2018)

Rana Ravi Singh & Sons (HUF), Karmatand, Damodarpur, Dhanbad, Jharkhand-826001	Vs.	ITO Ward-2(1), Dhanbad
स्थायी लेखा सं./PAN No. : AAPHR 7525 G		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Devesh Poddar, Advocate
राजस्व की ओर से /Revenue by	:	Shri Ram Chandra Marndi, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	06/01/2026
घोषणा की तारीख/Date of Pronouncement	:	06/01/2026

आदेश / O R D E R

Per Bench :

These two appeals are filed by the assessee against the separate orders passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 14.02.2025 for the assessment year 2017-2018, thereby confirming the penalty levied u/s.271AA and 270A of the Act.

2. It was submitted by the Id.AR that in the quantum assessment. The Id. CIT(A), NFAC has vide his order dated 21.01.2025 restored the issues to the appeal of the AO for readjudication. It was the submission that as the penalties no more survive, therefore, the penalties levied u/s.271AA and 270A of the Act are liable to be quashed.

3. In reply, Id.Sr. DR vehemently supported the orders of the authorities below.

4. We have considered the rival submissions. As it is noticed that the quantum assessment in the case of the assessee has been restored to the

file of the Id. AO by the Id.CIT(A) vide his order dated 21.01.2025 for readjudication, the very legs for levy of penalty nor more survive. Consequently, the penalties levied u/s.271AA and 270A of the Act in both the appeals of the assessee stands quashed. Liberty is available with the AO to initiate fresh penalty proceedings, if the AO is so satisfied.

5. In the result, both appeals of the assessee are allowed.

Order dictated and pronounced in the open court on 06/01/2026.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 06/01/2026

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi