

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH “B”, LUCKNOW**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.828/LKW/2025  
Assessment year: 2017-18

|   |     |   |
|---|-----|---|
| Hari Krishna Mishra,<br>H. No.562, Madava Nagar,<br>Gandhi Nagar, Basti-272001.<br>PAN:BDFPM7538A | Vs. | The Income Tax Officer,<br>Basti New<br>Uttar Pradesh-272001. |
| (Appellant)   |     | (Respondent)  |

|               |                                    |
|---------------|------------------------------------|
| Appellant by  | Shri Rakesh Garg, Advocate         |
| Respondent by | Shri R. R. N. Shukla, Addl. CIT-DR |

**ORDER**

(A) This appeal vide I.T.A. No.828/LKW/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 30.09.2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1081353520(1) Commissioner of Income Tax (Appeals) [“CIT(A)” for short] which is subject matter of the appeal pertain to levy of penalty u/s 271AAC(1) of the Income Tax Act, 1961 (“Act”, for short).

(B) The facts of the case, in brief, are that the assessee is an individual and filed his return of income on 16/02/2021 declaring total income of Rs.2,09,890/-. The assessment was completed under section 147 of the Act determining the total income of the assessee at Rs.12,60,720/- by making addition of Rs.16,32,000/- u/s 69A of the Act. Being aggrieved, the assessee carried the matter in appeal before the learned CIT(A). Vide impugned appellate order dated 30/09/2025, the assessee’s appeal was dismissed by the learned CIT(A). Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) In this case, the quantum appeal of the assessee was decided vide order dated 05.02.2026 in ITA No. 836/LKW/2025 in the case of *Hari*

*Krishna Mishra vs. ITO*, whereby the dispute relating to the addition amounting to Rs. 16,32,000/- made u/s 69A of the Act was restored to the file of the Assessing Officer ("AO") with a direction to pass a de novo order. Since the quantum matter has been restored back for *de novo* order to the file of the AO, the issue relating to the levy of penalty u/s 271AAC(1) of the Act involved in the present appeal is also restored to the file of the AO, with a direction to pass a de novo order, if any, after passing the consequential order in accordance with the directions contained in the aforesaid order of the Income Tax Appellate Tribunal (ITAT) dated 05.02.2026 in ITA No. 836/LKW/2025 in the case of *Hari Krishna Mishra vs. ITO*. Needless to say, the AO will pass the order in accordance with law after providing reasonable opportunity of being heard to the assessee.

(C) In the result, the appeal of the assessee stands allowed for statistical purposes.

(Order pronounced in the open court on 12/02/2026)

Sd/-  
[KUL BHARAT]  
VICE PRESIDENT  
Dated: 12/02/2026  
Vijay Pal Singh (Sr. PS)

Sd/-  
[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

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1. Appellant
2. Respondent
3. CIT
4. DR
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