

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : G : NEW DELHI
BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.5912/Del/2025
Assessment Year : 2018-19

Seema Agarwal,
A-44, LGF, Dayanand Colony,
New Delhi – 110 024.

Vs. DCIT,
Central Circle-27,
New Delhi.

PAN: AECPA0813K

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Mahesh Kumar, CIT-DR
Date of Hearing : 27.01.2026
Date of Pronouncement : 27.01.2026

ORDER

PER MADHUMITA ROY:

The instant appeal filed by the Assessee is directed against the order dated 16.07.2025 of the Ld. Commissioner of Income-tax (Appeals), Delhi-29 [hereinafter referred to as the Ld. CIT(A)] u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the penalty order dated 26.09.2023 passed by the DCIT, Central Circle-27, New Delhi (hereinafter referred to as 'the Id. AO') under Section 271AAC(1) of the Act for Assessment Year 2018-19.

2. None appeared on behalf of the assessee at the time of call nor has any adjournment been sought for. However, keeping in view the peculiar facts of the matter, we have proceeded to deal with the matter *ex parte*.

3. Admittedly, the order dated 16.07.2025 passed by the CIT(A) is an order ignoring the request made by the assessee to keep the penalty appeal proceedings in abeyance till the final outcome of the quantum appeal. Having regard to this particular aspect of the matter and keeping in view the principle of fair play considering which the Ld. CIT(A) could have stayed his hand in moving further with the penalty proceedings as the quantum appeal was not finalized as already brought to the notice of the Ld.CIT(A), we find that the assessee be given a further opportunity of being heard by the Ld.CIT(A) in the quantum proceedings and, hence, the appeal is disposed of by restoring the issue to the file of the Ld. CIT(A) for his consideration afresh.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 27.01.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 18th February, 2026.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi