

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'A', LUCKNOW**

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

I.T.A. No.1007/LKW/2025
Assessment Year:2016-17

Puneet Katiyar, 11/218, Souter Ganj, Kanpur- 208001. PAN:AYNPK9425A (Appellant)	Vs.	Income Tax Officer-1(3)(5) Kanpur-208001. (Respondent)
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Appellant by	Ms. Gurneet Kaur, Advocate
Respondent by	Shri Amit Kumar, CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.1007/LKW/2025 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 30.07.2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1079085588(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of Income Tax Act, 1961 ("Act", for short). The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in the specific facts and

circumstances of the present appeal, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) In this case, assessment order dated 07.03.2024 was passed by the Assessing Officer ("AO", for short) separately, penalty order dated 04.09.2024 was also passed u/s 271(1)(c) of the Income Tax Act, 1961 ("Act", for short). Vide the impugned appellate order dated 30.07.2025, the Ld. CIT(A) dismissed the assessee's appeal against the levy of penalty u/s 271(1)(c) of I.T. Act.

(C.1) At the time of hearing before us, the Ld. Counsel for the assessee submitted that the assessee had also filed appeal against the aforesaid assessment order dated 07.03.2024. She further submitted that assessee's aforesaid appeal against the assessment order dated 07.03.2024 was yet to be decided. The learned Departmental Representative for Revenue was also heard. After some deliberations, the Ld. Representatives of both sides, the Ld. Counsel for the assessee as well as the Ld. Departmental Representative for Revenue, were in agreement that the issue in dispute in the present appeal regarding levy of penalty u/s 271(1)(c) of I.T. Act should be restored back to the file of the Ld. CIT(A), with the direction to pass *de novo* order, if required, in accordance with law, after disposed off assessee's aforesaid appeal against the assessment order is disposed off. In view of the foregoing, the impugned appellate order of the learned CIT(A) is set aside and matter regarding penalty u/s 271(1)(c) of I.T. Act is restored back to the file of the Ld. CIT(A) with the direction to pass *de novo order* in accordance with law, if any, after the assessee's aforesaid appeal against the assessment order is disposed off. All grounds of appeal are treated as disposed off in accordance with aforesaid directions.

(D) In the result, the appeal of the assessee is partly allowed for statistical purposes

(Order pronounced in the open court on 06/03/2026)

Sd/-
(KUL BHARAT)
VICE PRESIDENT

Sd/-
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 06/03/2026
Vijay Pal Singh, (Sr. PS)

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,
5. CIT(A)