

ITA Nos.3015/D/23, 3057/D/23, 3058/D/27, 3059/D/23, 3060/D/23, 3061/D/23,
3062/D/23, 3063/D/23, 3064/D/23, 3065/D/23, 3066/D/23 & 3067/D/23

MOIN AKHTAR QURESHI

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.3015/Del/2023

निर्धारणवर्ष/Assessment Year: 2008-09

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बना म् Vs.	ADDL.CIT RANGE-02, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3057/Del/2023

निर्धारणवर्ष/Assessment Year: 2013-14

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3058/Del/2023

निर्धारणवर्ष/Assessment Year: 2012-13

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3059/Del/2023

निर्धारणवर्ष/Assessment Year: 2011-12

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

ITA Nos.3015/D/23, 3057/D/23, 3058/D/27, 3059/D/23, 3060/D/23, 3061/D/23,
3062/D/23, 3063/D/23, 3064/D/23, 3065/D/23, 3066/D/23 & 3067/D/23
MOIN AKHTAR QURESHI

आ.अ.सं./I.T.A No.3060/Del/2023
निर्धारणवर्ष/Assessment Year: 2009-10

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3061/Del/2023
निर्धारणवर्ष/Assessment Year: 2010-11

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3062/Del/2023
निर्धारणवर्ष/Assessment Year: 2008-09

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3063/Del/2023
निर्धारणवर्ष/Assessment Year: 2013-14

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-05, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3064/Del/2023
निर्धारणवर्ष/Assessment Year: 2012-13

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-02, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

ITA Nos.3015/D/23, 3057/D/23, 3058/D/27, 3059/D/23, 3060/D/23, 3061/D/23,
3062/D/23, 3063/D/23, 3064/D/23, 3065/D/23, 3066/D/23 & 3067/D/23
MOIN AKHTAR QURESHI

आ.अ.सं./I.T.A No.3065/Del/2023
निर्धारणवर्ष/Assessment Year: 2011-12

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-02, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A No.3066/Del/2023
निर्धारणवर्ष/Assessment Year: 2010-11

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-02, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

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आ.अ.सं./I.T.A No.3067/Del/2023
निर्धारणवर्ष/Assessment Year: 2009-10

MOIN AKHTAR QURESHI, C-134, Ground Floor, Defence Colony, New Delhi 110024. PAN No.AAAPQ4438L	बनाम Vs.	ADDL.CIT RANGE-02, ARA CENTRE, JHANDEWALAN EXTN., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Nirbhay Mehta, Advocate
Revenue by	Shri Puneet Rai, Sr. Standing Counsel for the Department & Shri Nikhi Jain, Adv.

सुनवाईकीतारीख/ Date of hearing:	13.04.2026
उद्घोषणाकीतारीख/Pronouncement on	15.04.2026

आदेश / O R D E R

PER BENCH:

1. This is a batch of 12 appeals pertaining to penalties levied u/s 271D or section 271E of the Income Tax Act, 1961 (hereafter as “the

Act”). These appeals pertain to assessment years 2008-09, 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14. Since all these cases pertain to the same Assessee and the issues are also more or less common across the years, hence all these cases are being disposed of through a single order.

2. Right at the outset, the Ld. AR placed on record a consolidated order in which the assessee’s appeals in quantum matters have been decided [ITA Nos. 7034 to 7039/Del/2019; assessment years 2008-09 to 2014-15]. This consolidated order pertains to the entire group of cases where the assessee has also a constituent. It is seen that the operative portion of the Tribunal’s order is contained in para 12 at pages 24 to 25 thereon. It has been held in the quantum matter that the approval u/s 153D of the Act has been granted by the Ld. JCIT in a mechanical manner without due application of mind. Thereafter, following the judgments in the case of Anju Bansal in ITA No.368/2023, order dated 13.07.2023 (Del.) (HC), the resultant assessment proceedings have been held to be *void*.

3. In all the cases before us, the AO’s have held the assessee liable for penalty u/s 271E of the Act for violating the provisions of section 269T of the Act [ITAs 3057, 3058, 3059, 3060, 3061, 3062]; similarly the AO has levied penalty u/s 271D of the Act for violating the provisions of section 269SS of the Act [ITAs 3067, 3015, 3063, 3064, 3065 & 3066]. The

Ld. CIT(A) has confirmed the penalty levied in all the cases, leading to the present appeals before us.

3.1 The assessee has challenged the findings in the impugned order through several grounds of appeal.

4. The Ld. AR pointed out ITA 3015/D/2023 pertaining to AY 2008-09 as the lead case and said that GOA 5 challenging the lack of satisfaction being recorded by the Ld. AO in the quantum order itself rendered the penalties illegal in the eyes of law. Before us, the Ld. AR also stated that once the quantum matter is decided in favour of the assessee then the penalties emanating from such orders could not be sustainable in the eyes of law.

4.1 Per contra, the Revenue, being represented by Shri Puneet Rai, Advocate as Special Counsel in these 12 cases, averred that the quantum appeals were pending before the Hon'ble Delhi High Court and the next date of hearing was 23.04.2026. It was the request that either the present matters could be kept pending for awaiting the Hon'ble Delhi High Court's judgment or alternatively these penalties could be restored to the file of Ld. AO for appropriately considering in the light of the Hon'ble Delhi High Court's judgment in the quantum matter.

5. We have carefully considered the rival submissions and have gone through the files and paper books available to us. It is the settled position that penalties u/s 271D and 271E of the Act are creatures of the quantum order in which there would be a finding given regarding the violation of sections 269SS or 269T of the Act. In these cases, we find that the ITAT's Coordinate Bench has already struck down the quantum orders in the case of the assessee from AYs 2008-09 to 2014-15 (supra). Once the quantum assessment does not survive then the impugned penalties cannot have any separate existence *d'hors* the quantum. Accordingly, the penalties levied in all the 12 cases are directed to be deleted since the quantum matters have been struck down. Regarding the request of the Ld. Special Counsel for the Revenue that these penalties should be revived in case the Revenue is successful before the Hon'ble Delhi High Court in the quantum matters, we would leave it to the Department to take appropriate steps for reviving such matters in the eventuality of success in the quantum appeals.

6. In the result, all the 12 appeals of the Assessee are allowed.

Order pronounced in the open court on 15.04.2026

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Dated: 15.04.2026

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MOIN AKHTAR QURESHI

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI