

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'C': NEW DELHI
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
ITA No. 7300/Del/2025 (A.Y 2017-18)
ITA No. 7301/Del/2025 (A.Y 2018-19)**

Sankyu India Logistics & Engineering Private Limited 409, 4 th floor Sewa Corporate Park, Sector 25, Gurgaon, PAN: AAOCS6668R	Vs	Assistant Commissioner of Income Tax, Circle 4(1), HSIIDC Building, Vanijay Nikunj, Udyog Vihar, Phase 5, Gurgaon, Haryana
Appellant		Respondent
Assessee by	Sh. Sushil Wadhwa, CA	
Revenue by	Sh. Om Prakash, Sr. DR	
Date of Hearing	23/03/2026	
Date of Pronouncement	15/04/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

ITA No. 7300/Del/2025 (A.Y 2017-18)

Brief facts of the case are that, an order of penalty under Section 270A of the Income Tax Act, 1961 ('Act' for short) came to be passed on 21/09/2021 for Assessment Year 2017-18 by imposing penalty of Rs. 5,07,847/-. Aggrieved by the order of penalty, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 18/09/2015, dismissed the Appeal filed by the Assessee.

2. The Ld. Counsel for the Assessee vehemently submitted that the Assessee had filed an application in Form No. 68 under Section 270AA(2) of the Act on 31/01/2020 to avail the benefit of immunity from penalty.

However, the said application has not been considered/decided by the Revenue, on the other hand, show cause notice has been issued for imposing penalty and ultimately order of penalty came to be passed on 21/09/2021. Thus, submitted that the order of penalty has no legs to stand in the eyes of law. Thus, sought for allowing the Appeal.

3. Per contra, the Ld. Departmental Representative relying on the orders of the Lower Authorities, sought for dismissal of the Appeal.

4. We have heard both the parties and perused the material available on record. As could be seen from the record, Assessee has filed an application in Form No. 68 under Section 270AA(2) of the Act on 30/01/2020 itself to avail benefit of immunity from penalty. As per the Assessee, no order has been passed on the said application filed by the Assessee and without disposing the application for immunity, order of penalty has been passed. The Revenue has not brought any material to contradict the said facts canvassed by the Ld. Assessee's Representative. In view of the same, we direct the A.O. to consider the application for immunity filed by the Assessee in accordance with law and if the application is accepted there shall not be any requirement of passing the penalty order, on the contrary if the application for immunity is rejected by the Revenue, A.O. is at liberty to initiate penalty proceedings afresh. Accordingly, we set aside the order of penalty with a liberty to A.O. to

initiate fresh penalty proceedings if so required after disposing application for immunity filed by the Assessee for the year under consideration.

5. In the result, Appeal of the Assessee is partly allowed for statistical purpose.

ITA No. 7301/Del/2025 (A.Y 2018-19)

6. In this case, the Assessee has filed application for immunity and the immunity under Section 270AA of the Act was granted to the Assessee. However, the Ld. A.O. proceeded to issues order of penalty under Section 270A vide order dated 21/09/2021. Considering the fact that Assessee has already been granted with immunity under Section 270AA(4) of the Act, the subsequent order of penalty cannot be sustained in the eyes of law. Accordingly, impugned order of penalty and the order of the Ld. CIT(A) for the year under consideration are hereby set aside.

6. In the result, Appeal of the Assessee in ITA No 7301/Del/2025 is allowed.

Order pronounced in the open court on 15th April, 2026

Sd/-

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Date:- 15.04.2026
Reshma Naheed, Sr.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI