

**IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCHES: "E" NEW DELHI ]**

**BEFORE SHRI I. C. SUDHIR, JUDICIAL MEMBER AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**I.T. Appeal Nos. 4426, 4427 & 4428/Del/2014  
Assessment Years : 2003-04, 2004-05 & 2005-06**

Meerut Development Authority,  
C/o. Kapil Goel, Adv. ;  
A-1/25, Sector : 15,  
Rohini, Delhi - 110 085,

Vs.

Addl. Commissioner  
of Income Tax,  
Range : 1,  
Meerut.

**PAN : AAALM 0124 D**

**(Appellant)**

**(Respondent)**

Assessee by : Shri Mukul Gupta, Adv.,

Department by : Shri Rajesh Kumar, Sr.D.R.

Date of Hearing : 31.05.2017

Date of Pronouncement : 31.05.2017

**ORDER**

**PER I. C. SUDHIR, J.M. :**

In these appeals the assessee has questioned levy of penalty under section 271(1)(c) of the Act, upheld by the ld. CIT.

2. At the outset of hearing, the ld. AR pointed out that the very subject matter of the levy of penalty i.e. the very additions made in

the assessment years under consideration against the assessee have already been deleted by the Tribunal in the case of present assessee itself vide order dated 29.09.2016 in ITA. Nos. 5455 to 5457/Del/2010 [assessment years 2003-04 to 2005-06, a copy of which has been made available to the Bench with copy to other side].

3. In view of above development, we hold that penalty levied under section 271(1)(c) of the Act in question does not survive. The same is accordingly directed to be deleted. The grounds of the appeal questioning the action of the ld. CIT (A) in sustaining the penalty are thus allowed.

4. In result, appeals are allowed.

5. The order is pronounced in the Open Court on : 31.05.2017.

**Sd/-**  
**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**( I. C. SUDHIR )**  
**JUDICIAL MEMBER**

Dated : the 31<sup>st</sup> May, 2017.

\*MEHTA\*

Copy of the Order forwarded to:

1. Appellant;
2. Respondent;
3. CIT;
4. CIT (Appeals);
5. DR, ITAT, ND.

BY ORDER.

ASSISTANT REGISTRAR

	Date
Draft dictated on	31.05.2017
Draft placed before author	31.05.2017
Draft proposed & placed before the second member.	
Draft discussed/approved by Second Member.	
Approved Draft comes to the Sr.PS/PS	
Kept for pronouncement on	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	