

**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 No. 4548/Del/2014
Assessment Year : 2004-05.**

M/s. Mehta Realtors Pvt. Ltd.,
9/53-A, Pocket : A,
Kalkaji Extension,
New Delhi - 110 019.

Vs.

Income Tax Officer,
Ward : 6 (3),
New Delhi.

PAN : AAECM 0667 Q

(Appellant)

(Respondent)

Assessee by : Shri Anunav Kumar, 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 the appeal for the assessment year 2004-05 the action of the ld. CIT (Appeal) in upholding the levy of penalty under section 271(1)(c) of the Act has been questioned. The ld. AR at the outset of hearing pointed out that the very addition i.e. subject matter of levy

of penalty has been deleted by the Tribunal in the case of assessee itself for the assessment year under consideration vide order dated 13.12.2016 in ITA. No. 1633/Del/2003, a copy of which has been made available to the Bench with a copy to the other side.

2. Having gone through the said order dated 13.12.2016 of the Tribunal, we find that the assessment framed under section 147 / 143(3) of the Act, which is subject matter of levy of penalty in the present case, has been held invalid and has been quashed accordingly. In view of these developments, the levy of penalty in question does not stand. The present appeal for the assessment year 2004-05 is accordingly allowed.

3. In result, appeal is allowed.

4. 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 31st 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
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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.	