

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'G', New Delhi**

**Before : Shri H.S. Sidhu, Judicial Member And
Shri L.P. Sahu, Accountant Member**

**ITA Nos. 5324 to 5329/Del./2014
Assessment Years: 2003-04 to 2008-09**

D.C.I.T., Circle 7(1), New Delhi. (Appellant)	vs.	M/s. SVP Builders (India) Ltd., 17, Kiran Enclave (Near Samrat Hotel), Ghaziabad. (PAN AA ECS 8870M) (Respondent)
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Appellant by	Sh. S.S. Rana, CIT/DR
Respondent by	Sh. R.P. Agarwal, Advocate

Date of Hearing	30.11.2017
Date of Pronouncement	30.11.2017

ORDER

Per L.P. Sahu, A.M.:

All these six appeals are directed by the Revenue against separate orders of the Id. CIT(A)-X, Delhi, all dated 18.07.2014, challenging the deletion of penalties imposed by Assessing Officer u/s. 271(1)(c) of the IT Act, 1962, amounting to Rs.53,10,375/-, Rs.71,75,000/-, Rs.2,12,58,790/-, Rs.4,04,59,320/-, Rs.10,00,00,000/- and Rs.3,50,00,000/- respectively for the assessment years 2003-04, 2004-05, 2005-06, 2006-07, 2007-08 and 2008-09 respectively.

2. The impugned orders have been challenged by the Revenue on the following solitary ground, which is common in all these appeals barring the amounts of penalties imposed. The ground raised in appeal for A.Y. 2003-04 reads as under :

“1. The Ld. CIT(A) has erred on facts and in law in cancelling the penalty of Rs.53,10,375/- imposed by the Assessing Officer u/s. 271(1)(c) of the I.T. Act, 1961.”

3. We have heard both the parties and have gone through the entire material available on record. At the inception of hearing, the ld. AR of the assessee inviting our attention to a consolidated order dated 29th April, 2014 (copy placed on record) passed by ITAT Delhi Benches, New Delhi in quantum appeals of the assessee for the captioned assessment years, submitted that the additions, on the basis of which the impugned penalties have been imposed, stand deleted. He also invited our attention to the decision of Hon'ble jurisdictional High Court dated 15.12.2015(copy placed on record), whereby the appeals filed by the Revenue against the aforesaid order of the Tribunal stood dismissed. The learned Departmental representative fairly conceded that the additions giving rise to the present penalties stood deleted by the Tribunal order (supra) which stood confirmed by the Hon'ble High Court. In presence of all these facts, we are of the opinion, that once the additions, on

the basis of which the impugned penalties have been imposed in the instant cases, have been deleted in quantum appeals, the very basis of imposition of penalties stood collapsed. We, therefore, are not inclined to interfere with the orders of the Id. CIT(A) who has deleted the impugned penalties after considering the order of the Tribunal, deleting the corresponding additions, as noted above. In view of this matter, the appeals of the Revenue are found bereft of merits and are, accordingly, liable to fail.

4. In the result, all these six appeals of the Revenue are dismissed.

Order pronounced in the open court on 30.11.2017.

Sd/-
(H.S. Sidhu)
Judicial member

Sd/-
(L.P. Sahu)
Accountant Member

Dated: 30.11.2017

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Copy of order forwarded to:

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi