

आयकर अपीलीय अधिकरण।
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT- BENCH 'SURAT
BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./ **ITA.No.1890/Ahd/2012**

निर्धारण वर्ष/ **Asstt. Year: 2003-04**

ITO, Ward-9(2) Room NO.421, Surat.	Vs.	Smt.Geeta Rameshchandra Gandhi Gandhi Colony A.K. Road, Surat PAN : ABLPG 2529 G
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Revenue by	:	Smt.Smita Nair, Sr.DR
Assessee by	:	Shri Jagasheth, CA

सुनवाई की तारीख/Date of Hearing : 13/11/2018
घोषणा की तारीख /Date of Pronouncement: 13/11/2018

आदेश/O R D E R

PER RAJPAL YADAV, JUDICIAL MEMBER:

Revenue is in appeal before the Tribunal against order of Id.CIT(A)-V, Surat dated 5.6.2012 for the Asstt.Year 2003-04.

2. The grievance of the Revenue is that the Id.CIT(A) has erred in deleting penalty of Rs.46,78,196/- which was imposed by the AO under section 271(1)(c) of the Income Tax Act, 1961.

3. Brief facts of the case are that the assessee has filed her return of income on 17.10.2003 declaring total income at Rs.61,110/-. Assessment order was passed under section 143(3) on 24.3.2006 whereby the total income of the assessee was determined at Rs.1,49,54,750/- after making addition of

view that the ld.CIT(A) has rightly deleted penalty. We do not find any merit in this appeal of the Revenue. It is dismissed.

5. In the result, appeal of the Revenue is dismissed.

Order pronounced in the Court on 13th November, 2018 at Surat.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER