

आयकर अपीलीय अधिकरण, इन्दौर न्यायपीठ, इन्दौर

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI MANISH BORAD, ACCOUNTANT MEMBER**

**ITA No.373/Ind/2017  
Assessment Year: 2011-12**

DCIT-2(1) Indore	<b>बनाम/</b> Vs.	M/s. D&H Secheron Electrodes P. Ltd. 44-46, Industrial Estate Kila Maidan Indore
(Appellant)		(Revenue )
P.A. No.AACD6111E		

Appellant by	Shri V.J. Boricha, D.R.
Respondent by	Shri S.N. Agrawal, C.A.
<b>Date of Hearing:</b>	<b>02.05.2019</b>
<b>Date of Pronouncement:</b>	<b>08.05.2019</b>

**आदेश / O R D E R**

**PER KUL BHARAT, J.M:**

This appeal by the revenue is directed against order of the CIT(A)-1, Indore pertaining to the assessment year

2011-12. The solitary ground raised by the revenue reads as under:

*“Whether on the facts and in the circumstances of the case the Ld. CIT(A) has erred in law by deleting the penalty of Rs.32,63,040/- levied by the A.O. u/s 271(1)(c) of the Act without appreciating the findings of the A.O.”*

2. At the outset, the Ld. Counsel for the assessee submitted that the revenue has come in appeal against deletion of penalty by the Ld. CIT(A). He submitted that the addition on the basis of which penalty was levied had already been deleted by the Tribunal in quantum appeal. Ld. D.R. conceded this fact that the addition has already been deleted on which penalty was levied. In view of the fact that the addition on the basis of which penalty was levied has already been deleted, hence we do not see any infirmity in the action deleting the penalty by the Ld. CIT(A). The ground raised by the revenue is dismissed.

3. In the result, the appeal filed by the revenue is dismissed.

*Order was pronounced in the open court on 08.5.2019.*

Sd/-

(MANISH BORAD)  
ACCOUNTANT MEMBER

Sd/-

(KUL BHARAT)  
JUDICIALMEMBER

Indore; दिनांक Dated : 08/05/2019  
VG/SPS

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

By order

**Assistant Registrar, Indore**