

IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
And  
SHRI MANISH BORAD, ACCOUNTANT MEMBER

ITA No. 303/Ind/2018  
A.Y. 2010-11

ITO (Exemption), Bhopal :: Appellant

Vs

M/s. Hero's Education and Welfare Society,  
Bhopal  
PAN – AAAAH 1113 N :: Respondent

Department by	Shri K.C. Selvamani, Sr. DR
Assessee by	Shri S.S. Deshpande, CA
Date of hearing	13.05.2019
Date of pronouncement	14.05.2019

O R D E R

Per Shri Manish Borad, AM

This appeal is filed by the Revenue against the order of Id. CIT(A)-2, Bhopal dated 05.1.2018 challenging the deletion of penalty at Rs.39,40,000/- imposed by the Assessing Officer u/s 271(1)(c) of the I.T. Act.

2. At the outset of the hearing, Id. counsel for the assessee contended that quantum addition on the basis of which penalty was levied by the Assessing Officer has been deleted by the ITAT, Indore,

therefore, penalty will not survive in the present appeal. Ld. Sr.DR conceded the fact that the quantum additions have been deleted by the ITAT, Indore.

3. We have heard both the parties and perused the orders of lower authorities. Learned Counsel for the assessee has filed the copy of the order of the ITAT (ITA No.232/Ind/2015, order dated 10.1.2017) wherein the quantum additions have been deleted by ITAT, Indore. Thus, we are of the view that when the additions which formed the basis for levy of penalty u/s 271(1)(c) of the I.T. Act have been deleted, the penalty levied on the same does not survive and therefore, we confirm the order of the Id. CIT(A).

4. In result, appeal filed by the Revenue is dismissed.

Order was pronounced in the open court on 14.5.2019.

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

**Sd/-**  
**( MANISH BORAD)**  
**ACCOUNTANT MEMBER**

**Dated : 14.5.2019**

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**Copy to:**

**Appellant/Respondent/CIT(A)/Pr.CIT/DR, Indore**