

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B' NEW DLEHI**

**BEFORE SHRI G.S.PANNU, VICE PRESIDENT  
AND  
SHRI K. NARSIMHA CHARY, JUDICIAL MEMBER**

**ITA.No 6216, 6217 and 6218/Del/2016  
Assessment Year: 2003-04, 2004-05 and 2009-10**

**Chithrakoot Merchandise  
Pvt. Ltd., 12, Ring Road  
Lajpat Nagar-IV, New Delhi.**

**vs ITO, Ward-6 (1),  
New Delhi**

**PAN AABCC0071F**

(Applicant)  
(Respondent)

Appellant by: Shri R.N. Poonia, AR  
Respondent by: Sh. Raja Ram Sah, CIT

Dr.

Date of hearing: 9/9/2019  
Date of order : 9/9/2019

**ORDER**

**PER BENCH**

These three appeals are filed by the assessee challenging the impugned orders passed by the learned Commissioner of Income Tax (Appeals) for assessment years 2003-04, 2004-05 and 2009-10 sustaining the penalty levied by the learned Assessing Officer.

2. At the outset, Ld. AR brought it to our notice that the quantum additions made for all these three years basing on

which the penalty was levied and sustained, are deleted by the Tribunal in Appeals and therefore, the penalty has no legs to stand and has to be crash.

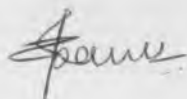
3. Ld. AR produced the orders dated 31/5/2017 and 5/1/2018 in ITA numbers 6801 and 6802/Del/ 2013 and 1340/Del/2014 passed by the Tribunal.

4. Ld. DR could not controvert the factual situation.

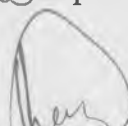
5. We have gone through the orders produced before us and found that for all these the assessment years not only the Tribunal deleted the additions, but the findings of the Tribunal were upheld by the Hon'ble jurisdictional High Court in ITA 1050 and 1052/2017 and 8004/2018 by orders dated 27/11/2017 and 31/7/2018 respectively. Since the very basis for levy of the penalty for all these 3 years is deleted, the penalty cannot be sustained and the same has to be deleted. We accordingly direct the learned Assessing Officer to delete the penalty for these three years.

6. In the result, appeals of the assessee are allowed.

Pronounced in open court on this the 08 September, 2019.



(G.S.PANNU)  
VICE PRESIDENT



(K. NARSIMHA CHARU)  
JUDICIAL MEMBER

Dated: 09/2019 / 'VJ'

Copy forwarded to:

1. Appellant