

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : A : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA Nos.1889 & 1890/Del/2017
Assessment Years: 2008-09 & 2010-11

Addl.CIT,
Special Range-1,
1st Floor, CR Building,
New Delhi.

Vs Air Line Allied Services Ltd.,
1st Floor, Domestic Terminal,
Arrival Hall, IGI Palam Airport,
New Delhi.

PAN: AAACA1517B

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri S.S. Rana, CIT, DR
Date of Hearing	:	09.12.2019
Date of Pronouncement	:	11.12.2019

ORDER

PER R.K. PANDA, AM:

The above two appeals filed by the Revenue are directed against the separate orders dated 06.01.2017 of the CIT(A)-22, New Delhi relating to assessment years 2008-09 & 2010-11, respectively.

2. For the sake of convenience, these were heard together and are being disposed of by this common order.

3. Deletion of penalty by the Id.CIT(A) of Rs.104,26,49,028/- levied by the Assessing Officer u/s 271(1)(c) of the IT Act for assessment year 2008-09 and Rs.71,47,00,170/- for assessment year 2010-11 is the only issue raised by the Revenue in the grounds of appeal.

4. None appeared on behalf of the assessee. However, the Id. DR filed a copy of the order of the Tribunal in assessee's own case in *ITAs No.2476 & 2477/Del/2014, order dated 10.11.2017 for assessment years 2008-09 and 2010-11* and submitted that various additions made by the Assessing Officer which were sustained by the CIT(A) were deleted by the Tribunal and, therefore, the Bench may take a view as it deems proper.

5. We have considered the arguments advanced by the Id. DR and perused the material available on record. We find penalties for both assessment years in the instant case were levied by the Assessing Officer on account of addition made u/s 41(1) of the IT Act. However, we find the Tribunal in assessee's own case vide *ITAs No.2476 & 2477/Del/2014, order dated 10.11.2017* has deleted the additions made by the Assessing Officer and sustained by the CIT(A) and the appeals filed by the assessee for both the assessment years have been allowed. Since the additions which are the basis for levying the penalty have been deleted, therefore, the penalty does not survive. Therefore, we do not find any infirmity in the order of the CIT(A) in deleting the penalty so levied by the Assessing Officer. The grounds raised by the Revenue are accordingly dismissed.

6. In the result, the appeals filed by the Revenue are dismissed.

The decision was pronounced in the open court on 11.12.2019.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 11th December, 2019

dk

Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi