

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.3166/DEL/2017
Assessment Year: 2006-07

Ram Niwas Asha Rani Lakhotia Trust, S-228, Greater Kailash-II, New Delhi.	vs.	ITO(E), Ward-2(4), New Delhi.
TAN/PAN: AADTS 5350E		
(Appellant)		(Respondent)

Appellant by:	Shri P.C. Yadav, Adv.		
Respondent by:	Shri Surender Pal, Sr.D.R.		
Date of hearing:	11	12	2019
Date of pronouncement:	16	12	2019

ORDER

PER AMIT SHUKLA, JM

The aforesaid appeal has been filed by the assessee against the impugned order dated 22.03.2017 passed by Ld. Commissioner of Income Tax (Appeals)-XL, Delhi in relation to penalty proceedings initiated u/s.271(1)(c) for the Assessment Year 2006-07. The assessee is mainly aggrieved by levy of penalty at Rs.15,84,860/-.

2. At the outset, ld. counsel for the assessee submitted that in the quantum proceedings, the Tribunal vide order dated 01.03.2018 in ITA No.425/Del/2015 has deleted the addition on which penalty has been levied, therefore, the impugned penalty appeal should also be deleted.

3. Learned Department Representative has no objection and he too admitted that in the quantum proceedings addition has been deleted.

4. In view of the aforesaid fact that once addition on which penalty has been levied u/s. 271(1)(c) itself has been deleted then penalty has no leg to stand. Accordingly, the same is quashed.

5. In the result, the appeal of the assessee is allowed.

Order pronounced in the open Court on 16th December, 2019.

Sd/-
[ANADEE NATH MISSHRA]
[ACCOUNTANT MEMBER]

DATED: 16th December, 2019

PKK:

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER