

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT  
&  
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

I.T.A. No.3413/DEL/2019  
Assessment Year 2009-10

Vikram Bhardwaj, 804, block-P. Great Value Sharnam, Sector-107, NOIDA.	v.	ITO, Ward-2(5), NOIDA
TAN/PAN: AHUPB 6593L		
(Appellant)		(Respondent)

Appellant by:	Mrs. Prem Lata Bansal, Sr.Adv. & Shri Abhishek Kumar, Adv.		
Respondent by:	Shri Surender Pal, Sr.D.R.		
Date of hearing:	22	10	2019
Date of pronouncement:	17	01	2020

**ORDER**

**PER AMIT SHUKLA, J.M.:**

The aforesaid appeal has been filed by the assessee against the impugned order dated 30.11.2018 passed by Commissioner of Income Tax (Appeals)-I, NOIDA for the quantum of assessment passed u/s.271(1)(c) for the Assessment Year 2009-10. In the grounds of appeal, the assessee has raised following grounds. The assessee is mainly aggrieved by levy of penalty at Rs.2,51,80,925/-.

2. Since in the quantum appeal, the matter has been restored back to the file of the Assessing Officer to be decided afresh and all the additions have been set aside, therefore, penalty proceedings arising from such an addition cannot be

sustained and same is directed to be deleted.

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

**Order pronounced in the open Court on 17<sup>th</sup> January, 2020.**

Sd/-  
**[G.S. PANNU]**  
**VICE PRESIDENT**

DATED: 17<sup>th</sup> January, 2020

PKK:

Sd/-  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**