

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI , 'FRIDAY' BENCH NEW DELHI**

**BEFORE HON'BLE MR. JUSTICE P.P. BHATT, PRESIDENT AND
HON'BLE G.S. PANNU, VICE PRESIDENT**

**ITA NOS.9667 AND 9668/DEL/2019
ASSESSMENT YEARS. 2007-08 & 2012-13**

Scan Holdings Pvt. Ltd.
F-4, Shopping Complex, A Block,
Meera Bagh West Delhi,
New Delhi-110087
PAN- AABCS0852N(Appellant)

Vs

ACIT,
Circle-22(2),
Room No.226A, C. R. Building,
I.P. Estate,
New Delhi (Respondent)

**Appellant by : Shri S. Krishnan &
Shri V. Raja Kumar, Advocate**
Respondent by : Shri P.S. Gautam, Sr. DR

Date of hearing : 21/02/2020
Date of pronouncement : 21/02/2020

ORDER

PER MR. JUSTICE, P.P. BHATT,

These two appeals filed by the assessee are against separate orders passed
by CIT(A)-8, New Delhi, both dated 02/05/2009, relating to assessment years

2007-08 and 2012-13, against penalty levied under section 271(1)(c) of the Income Tax Act, 1961 (in short "the Act").

2. In these appeals, the solitary grievance of the assessee is arising from the action of the Assessing Officer in imposing penalty under section 271(1)(c) of the Act, amounting to Rs.33,600/- and Rs.64,800/- for assessment years 2007-08 and 2012-13 respectively, which have since been upheld by the CIT(A).

3. At the time of hearing, it was a common ground between the parties that the additions which have resulted in the imposing of penalty under section 271(1)(c) of the Act has since been deleted by the Tribunal vide its order in ITA Nos.1463 & 1464/Del/2017, dated 07/02/2020 for assessment years 2007-08 and 2012-13 respectively. As consequent of the above factual matrix, the impugned penalty levied under section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") here is by directed to be deleted in both the captioned years.

4. Accordingly, the appeals of the assessee are allowed.

Above decision was pronounced in the open court in the presence of the both the parties at the conclusion of the hearing on 21/02/2020.

Sd/-

(G.S. PANNU)

VICE PRESIDENT

DELHI/ Dated: 21/02/2020

Shekhar, Sr. P.S.

Sd/-

(JUSTICE P.P. BHATT)

PRESIDENT

Copy of the Order is forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. The Pr. CIT
5. DR, ITAT, Delhi
6. Guard file.

BY ORDER,

Assistant Registrar,
ITAT, Delhi