

**आयकरअपीलीयअधिकरण,सुरतन्यायपीठ,सुरत**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**SURAT BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, Hon'ble JUDICIAL MEMBER**  
**AND SHRI O.P.MEENA, Hon'ble ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No's. 564 & 565/SRT/2018**

**निर्धारण वर्ष/Assessment Years: 2004-05 and 2005-06**

Shri Chandreshbhai Anandbhai Devani, C/o.Suyog Dye Chemic Private Limited, Plot No.6716-17, GIDC, Ankleshwar – 393 002. <b>[PAN: ACHPD 6113 E]</b>	V s .	The Assistant Commissioner of Income Tax, Circle-2, Bharuch.
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A No's. 566 & 567/SRT/2018**

**निर्धारण वर्ष/Assessment Years: 2004-05 and 2005-06**

Shri Chaturbhai Nanubhai Dudhat, C/o.Sahyog Chemical Private Limited, Plot No.C 1B/7004, GIDC, Ankleshwar – 393 002. <b>[PAN: ACHPD 6114 D]</b>	V s .	The Assistant Commissioner of Income Tax, Ward-2(1), Bharuch.
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

निर्धारितीकीओरसे /Assessee by	Shri Surendra Modiani – CA
राजस्वकीओरसे /Revenue by	Mrs. Anupam Singla – Sr.DR

सुनवाईकीतारीख/ Date of hearing:	12.02.2020
उद्घोषणाकीतारीख/Pronouncement on:	14.02.2020

**आदेश / O R D E R**

**PER SANDEEP GOSAIN, JM:**

1. These four appeals by the two Assessee's are directed against the separate orders of Ld.Commissioner of Income Tax(Appeals)-3,

Vadodara common dated 05.06.2018 for the assessment year 2004-05 and 2005-06 respectively.

**2.** We have heard both the Counsels and perused the material placed on record and order passed by the Hon'ble ITAT Surat Bench order dated 16.11.2018 wherein the quantum addition has already been deleted by the Hon'ble ITAT and the assessment order under consideration has already been quashed by Hon'ble ITAT. Since the quantum was deleted in the main appeal, thus, the penalty u/s.271(1)(c) which emanate from the said order does not survive, hence, grounds raised by the assessee are allowed.

**3.** In the result, four appeals filed by the two assessee's are allowed in terms indicated above.

**4.** Order pronounced in the open court on 14-02-2020.

**Sd/-**  
**(O.P.MEENA)**

(लेखा सदस्यतथा/ACCOUNTANT MEMBER)

**Sd/-**  
**(SANDEEP GOSAIN)**

(न्यायिक सदस्यकेसमक्ष /JUDICIAL MEMBER)

सुरत/ **Surat**, दिनांक **Dated:** 14<sup>th</sup> February, 2020/S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

**By order**

/ / **TRUE COPY** / /

**Assistant Registrar, Surat**