

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD òBö BENCH

**Before: Shri Kul Bharat, Judicial Member
And Shri Amarjit Singh, Accountant Member**

**ITA No. 2490/Ahd/2018
Assessment Year 2008-09**

Late Shri Sajid R. Dhanani (Through legal heir Smt. Suchitra S. Dhanani), BF-8/9, Scheme No. 74C, Vijay Nagar, Indore-452010 PAN: ABWPD8291K (Appellant)	Vs	The ACIT, Circle-1(1)(2), Vadodara (Respondent)
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**Revenue by: Shri Vidhyut Trivedi, Sr. D.R.
Assessee by: Shri D.K. Parikh, A.R.**

Date of hearing : 24-02-2020
Date of pronouncement : 25-02-2020

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

The solitary ground of appeal is directed against the order of Id. CIT(A)-1 dated 14-08-2018 arising out of sustaining penalty levied u/s. 271(1)(c) vide order u/s. 153A r.w.s. 143(3) dated 31st March, 2013.

2. During the course of appellate proceedings, at the outset, the Id. counsel has brought to our notice that the quantum addition on the basis of which the impugned penalty was levied has been deleted by the Co-ordinate Bench of the ITAT in the case of Late Sri Sajid R. Dhanani vide ITA no. 157, 158, 159/Ahd/2015 order dated 30-07-2019. On the other hand, the Id. departmental representative could not controvert these facts reported by the Id. counsel that impugned quantum appeal was deleted by the Co-ordinate Bench vide above cited order.

3. We have heard both the sides and perused the material on record. It is noticed that assessing officer vide order dated 16th Mach, 2016 has levied penalty to the amount of Rs. 6,55,000/- on the basis of quantum additions made by the assessing officer u/s. 153A r.w.s. 143(3) of the act on 31st March, 2013. Since the quantum addition on the basis of which penalty was levied has been deleted by the Co-ordinate bench as cited above, therefore, we consider that penalty levied in the case of the assessee has become infructuous, therefore, this appeal of the assessee is allowed.

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

Order pronounced in the open court on 25-02-2020

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER
Ahmedabad : Dated 25/02/2020

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश क०० तालम आदेशत / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलालय आधिकरण,
अहमदाबाद