

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC-2" : DELHI
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5223/Del./2019
Assessment Year 2009-2010

Smt. Rakhi Parihar, A-56, Sector-16, Noida PIN – 201 301. PAN AHAPP0752H	vs.	The Income Tax Officer, Ward – 1 (3), Noida. Uttar Pradesh.
(Appellant)		(Respondent)

For Assessee :	Shri Ved Jain, Advocate. Shri Ashish Goel, C.A. Ms. Surbhi Goyal, C.A.
For Revenue :	Shri R.K. Gupta, Sr. D.R.

Date of Hearing :	07.07.2020
Date of Pronouncement :	07.07.2020

ORDER

This appeal by the Assessee has been directed against the Order of the Ld. CIT(A)-1, Noida, Dated 30.11.2018, for the A.Y. 2009-2010, challenging the levy of penalty under section 271(1)(c) of the I.T. Act, 1961.

2. I have heard the Learned Representative of both the parties through video conferencing and perused the material available on record.

3. In this case assessee filed return of income showing income of Rs.3,47,910/-. The case was reopened on account of difference in gross receipts as shown in the return of income and as appearing in Form No.26AS. The A.O. after detailed discussion made addition on account of difference in gross receipts in a sum of Rs.3,60,364/-. The Ld. CIT(A) in the absence of assessee dismissed the appeal of assessee.

4. Learned Counsel for the Assessee contended that assessee preferred appeal before ITAT, SMC-Bench, Delhi against the quantum addition and the Tribunal in ITA.No.1660/Del./2018 vide Order Dated 19.12.2018 had deleted the addition in question.

5. After considering the submissions of both the parties, I am of the view that no penalty is leivable against the assessee. Since the quantum addition have been deleted by the Tribunal, therefore, nothing survive in favour of the Revenue so as to levy the penalty. I, therefore, set aside the Orders of the authorities below and cancel the penalty.

6. In the result, appeal of the Assessee allowed.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 07th July, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC-2' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.