

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT),  
'D' BENCH MUMBAI**

**BEFORE SHRI M.BALAGANESH, AM**

**&**

**SHRI PAVAN KUMAR GADALE, JM**

**ITA No.948/Mum/2019  
(Assessment Year : 2005-06)**

DCIT, Circle-7(2)(2), Mumbai Room No.126B, First Floor Aayakar Bhavan M.K.Road, Mumbai – 400 020	Vs.	M/s. Mullen Lintas Pvt. Ltd., (Formerly known as Linen Advertising & Communications Pvt. Ltd., or M/s. Pickle Advertising Pvt. Ltd., or M/s. SSC & B Lintas Pvt. Ltd., Phoenix Mill compound, Senapati Bapat Marg Lower Parel, Mumbai – 400 013
<b>PAN/GIR No. AABCS1752P</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Revenue by	Shri Avaneesh Tiwari
Assessee by	Shri Prakash Jothwani
<b>Date of Hearing</b>	<b>24/09/2020</b>
<b>Date of Pronouncement</b>	<b>06/10/2020</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M):**

This appeal in ITA No.948/Mum/2019 for A.Y.2005-06 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-13, Mumbai in appeal No.CIT(A)-13/ITO-7(1)(2)/77/2018-19 dated 03/09/2018 (Id. CIT(A) in short) in the matter of imposition of penalty u/s.271(1)(c) of the Income Tax Act, 1961.

2. The only issue to be decided in this appeal is as to whether the Id. CIT(A) was justified in deleting the penalty levied in the sum of Rs.1,19,65,748/- u/s.271(1)(c) of the Act in the facts and circumstances of the case.

3. We have heard rival submissions and perused the materials available on record. We find that assessee was originally known as M/s.SSC & B Lintas P. Ltd. and the name was subsequently changed to M/s. Pickle Advertising P. Ltd., The assessee once again changed its name to M/s. Linen Advertising and Communications Pvt. Ltd., Subsequently, the assessee had again changed its name to M/s. Mullen Lintas P. Ltd. The return of income for the A.Y.2005-06 was filed by the assessee on 28/10/2005 declaring total loss of Rs.4,63,89,950/- and assessment was completed u/s.143(3) of the Act on 27/12/2007 determining total income at Rs.17,29,050/-, wherein an addition in respect of undisclosed commission income was made to the extent of Rs.3.27 Crores. We find that the Id. AO had also levied penalty in the sum of Rs.1,19,65,748/- u/s.271(1)(c) of the Act in respect of this addition. We find that the quantum addition of Rs.3.27 Crores had been deleted by this Tribunal in ITA No.2216/Mum/2013 dated 21/06/2017 which was followed by the Id. CIT(A) while deleting the penalty in the instant case. Since the quantum addition has been deleted, the penalty levied on such addition would have no legs to stand. Hence, we do not find any infirmity in the order of Id. CIT(A) deleting the penalty. Accordingly, the ground raised by the revenue is dismissed.

**4. In the result, appeal of the revenue is dismissed.**

Order pronounced on 06/10/2020 by way of proper mentioning in the notice board.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Mumbai; Dated 06/10/2020  
KARUNA, *sr.ps*

**Sd/-**  
**(M.BALAGANESH)**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to :**

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

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Mumbai