

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI FRIDAY BENCH 'A' : NEW DELHI
(Through Video Conferencing)**

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

**ITA No.4788/Del/2018
Assessment Year : 2009-10**

**M/s Shalimar Town Planners
Pvt.Ltd.,
M-11, Middle Circle,
Connaught Circus,
New Delhi – 110 001.
PAN : AABCS5851R.
(Appellant)**

**Vs. Assistant Commissioner of
Income Tax,
Central Circle-32,
New Delhi.**

(Respondent)

Appellant by : None.
Respondent by : Shri Shailesh Kumar, Senior DR.

Date of hearing : **09.10.2020**
Date of pronouncement : **09.10.2020**

ORDER

PER G.S. PANNU, VICE PRESIDENT :

This appeal by the assessee for the assessment year 2009-10 is directed against the order of learned CIT(A)-30, New Delhi dated 16th May, 2018.

2. At the time of Virtual Hearing of the early hearing application filed by the assessee, nobody appeared on behalf of the assessee. Considering the submissions of the assessee made in the said application, and with the consent of learned Senior DR, we proceeded to decide the instant appeal qua the assessee.

3. The only ground raised by the assessee in this appeal is against the levy of penalty of ₹4,87,111/- imposed u/s 271(1)(c) of the Income-tax Act, 1961.

4. It has been pointed out by the learned counsel for the assessee in its letter dated 17th September, 2020 that the quantum appeal of the captioned assessment year against which the aforesaid penalty is levied, has been allowed by the ITAT 'G' Bench, New Delhi vide order dated 30th June, 2020 in ITA No.2312/Del/2013. A copy of the said order of the Tribunal has also been filed on record. It has, therefore, been prayed that the penalty may also be deleted.

5. Learned Senior DR relied upon the orders of authorities below.

6. We have carefully considered the submissions made by the assessee in its application and perused the material placed before us. Since the additions itself have been deleted by the ITAT, the penalty based upon such additions cannot survive. We, therefore, cancel the penalty levied u/s 271(1)(c) of the Act.

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

Above decision was announced on conclusion of Virtual Hearing on 9th October, 2020.

Sd/-

**(JUSTICE P.P. BHATT)
PRESIDENT**

Sd/-

**(G.S. PANNU)
VICE PRESIDENT**

VK.

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1. Appellant : **M/s Shalimar Town Planners Pvt.Ltd.,
M-11, Middle Circle, Connaught Circus,
New Delhi – 110 001.**
2. Respondent : **Assistant Commissioner of Income Tax,
Central Circle-32, New Delhi.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar