

**आयकर अपीलीय अधिकरण न्यायपीठ जोधपुर में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**JODHPUR BENCH**

**माननीय श्री संदीप गोसाईं, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JM AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.289/Jodh/2018

(निर्धारणवर्ष / Assessment Year: 2011-12)

<b>Income Tax Officer-Ward-3</b> Shastri Nagar Bhilwara, Rajasthan	<b>बनाम/</b> Vs.	<b>Shri Rajendra Kumar Kabra</b> S/o Shri Radhey Shyam Kabra 67, "Sagar", Main Sector Shastri Nagar, Bhilwara Rajasthan
स्थायीलेखासं./जी आइ आर सं./PAN/GIR No. <b>AABPK-4135-H</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Ms. Raksha Birla (CA) & Shri Rajendra Jain (Advocate)–Ld.ARs.
<b>Revenue by</b>	:	Shri K.C. Badhok- Ld. CIT- DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	04/11/2020
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	21/12/2020

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member): -**

1. Aforesaid appeal by revenue for Assessment Year [in short referred to as 'AY'] 2011-12 contest the order of Ld. Commissioner of Income-Tax (Appeals), Ajmer, (CIT(A)], Appeal No.25/2017-18 dated 12/03/2018 *qua* deletion of penalty u/s 271(1) (c) for Rs.83.37

Lacs. The impugned penalty was levied by Ld. AO vide order dated 23/03/2017 against quantum addition u/s 69 for Rs.271.94 Lacs.

2. Upon perusal of Para 4.2 of appellate order, it is quite evident that the quantum addition stood deleted by the order of this Tribunal vide ITA No.311/Jodh/2015 order dated 08/02/2018, a copy of which was submitted by the assessee to Ld. CIT(A). Accordingly, the said penalty was deleted by Ld. CIT(A), against which the revenue is in further appeal before us.

3. We find that there is no change in facts before us. As of now, there are no quantum additions against the assessee and therefore, the impugned penalty would not survive. Nothing is on record which would suggest that the order of the Tribunal in deleting quantum addition has subsequently been reversed, in any manner. Therefore, the impugned order would not require any interference on our part.

4. The appeal stands dismissed.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal)*

*Rules, 1963.*

**Sd/-**  
**(Sandeep Gosain)**  
न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 21/12/2020  
Sr.PS:-Jaisy Varghese

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Jodhpur
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, जोधपुर / ITAT, Jodhpur.