

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'D' NEW DELHI**

**BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER
AND
SHRI K.N. CHARY, JUDICIAL MEMBER
[Through Video Conferencing]**

ITA No.955/Del./2017
Assessment Year: 2008-09

ITO, Ward-38(2), New Delhi	Vs.	Shri Lalit Kumar, Flat No. 174, Pocket-6, Sector-23, Rohini, New Delhi
PAN :AAOPK0401B		
(Appellant)		(Respondent)

Appellant by	Ms. Amanpreet, Sr.DR
Respondent by	None

Date of hearing	25.01.2021
Date of pronouncement	25.01.2021

ORDER

PER K.N. CHARY, JM:

Challenging the order dated 17.10.2016 in Appeal No. 344/2015-16 passed by the learned Commissioner of Income-Tax (Appeals)-19, New Delhi, in the case of Shri Lalit Kumar (assessee) for the assessment year 2008-09, Revenue preferred this appeal.

2. It could be seen from the record that the learned CIT(A) has recorded a finding that the assessment was annulled by him vide order dated 17.10.2016 in Appeal No. 343/2015-16 and,

therefore, the penalty does not survive. There is no dispute by the Revenue as to the annulment of the assessment by the learned CIT(A) or that the very reason forming basis for the penalty stands deleted. We, therefore, do not find any illegality or infirmity in the findings of the learned CIT(A). The appeal of the Revenue stands dismissed.

3. In the result, the appeal of the Revenue is dismissed.

The above order is pronounced in the Open Court immediately after hearing over Virtual Court is complete on this day of 25th January, 2021.

Sd/-

(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-

(K.N. CHARY)
JUDICIAL MEMBER

Dated: 25th January, 2021.

RK/-(D.T.D.S.)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi