

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

**BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA Nos.1124, 1125, 1126 & 1127/Del/2017
Assessment Years: 2009-10, 2010-11, 2011-12 & 2012-13**

Jagjit Singh, C-488, Phase-I,
Urban Estate, Focal Point,
Jamalpur, Chandigarh Road,
Ludhiana.

vs.

ACIT, Central Circle-16,
New Delhi.

PAN : AFTPS0204A
(Appellant)

(Respondent)

Appellant by : Sh. Satish Aggarwal, CA
Respondent by: Mrs. Aashna Paul, CIT/DR

Date of hearing: 09.02.2021

Date of order : 09.02.2021

ORDER

PER K. NARASIMHA CHARY, J.M.

Aggrieved by the orders dated 15th December, 2016 passed by the learned Commissioner of Income Tax (Appeals)-XXVI, New Delhi ("Ld. CIT(A)"), for the assessment years 2009-10 to 2012-13, Jagjit Singh ("the assessee") filed these appeals challenging the sustenance of penalties of Rs.22,69,605/-, Rs.15,51,350/-, Rs.5,51,47,230/- and Rs.1,43,73,650/- imposed u/s. 271(1)(c) of the Income Tax Act, 1961 ("the Act").

2. At the outset of hearing, ld. AR submitted that the penalties imposed in the instant cases are based on the additions made vide orders

passed by Assessing Officer u/s. 153C of the Act. It is submitted that such orders passed u/s. 153C of the Act stand quashed by the Coordinate Bench of this Tribunal in assessee's own cases for the assessment years under consideration in ITA Nos.1095, 1096, 1097 & 1098/Del/2015 vide order dated 01.10.2019. It is, therefore, contended that once the very basis for imposing impugned penalties stands collapsed, there remains no justification to sustain the penalties in the present cases.

3. The Id. DR, on the other hand, though supported the orders of the Id. CIT(A), but could not controvert the contentions made on behalf of the assessee.

4. We have gone through the record in the light of submissions made on either side. It is not in dispute that the impugned penalties are based on the additions made by Assessing Officer vide orders u/s. 153C of the Act. It is also an admitted fact that such orders u/s. 153C have been quashed by the Co-ordinate Bench of Tribunal in the cases of assessee itself (supra) for the assessment years under consideration. Hence, we are of the considered opinion that once the very basis of imposing impugned penalties stands collapsed, we find no justification to sustain the penalties, as done by the Id. CIT(A). Accordingly, the impugned orders are liable to be set aside and the impugned penalties are directed to be deleted.

5. In the result, all these appeals of the assessee are allowed.

Order was announced in the open court on conclusion of Virtual Hearing in presence of parties on 9th February, 2021.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 09/02/2021

'aks'