

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

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND SH. AMIT SHUKLA, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

Sl. No(s)	ITA No(s)	Assessment Year(s)	Appeal(s) by	
			Appellant	Respondent
1.	ITA No.6227/Del/2017	2009-10	ACIT, Central Circle-18 New Delhi	Victory Accommodation Pvt. Ltd., 208, Gupta Tower, Azadpur Commercial Complex, Delhi – 110053 PAN : AACCV 3923 C
2.	ITA No. 6225/Del/2017	2009-10	-do-	Victory Structures Pvt. Ltd., 208, Gupta Tower, Azadpur Commercial, Delhi – 110033 PAN : AACCV 4180 D
3.	ITA No.6229/Del/2017	2009-10	-do-	Victory Dewllings Pvt. Ltd., 208, Gupta Tower, Azadpur Commercial Complex, New Delhi – 33 PAN : AACCV 2862 N
4.	ITA No.6231/Del/2017	2009-10	-do-	Victory Township Pvt. Ltd., 208, Gupta Tower, Azadpur Commercial Complex, New Delhi-33 PAN: AACCV 3922 D

Assessee by	--None--
Revenue by	Shri Govind Singhal, Sr. DR

Date of hearing:	16/02/2021
Date of Pronouncement:	16/02/2021

ORDER**PER BENCH :**

All the appeals filed by the Revenue are preferred against the order of the Commissioner of Income Tax (Appeals)-27, New Delhi passed under section 250(6) of the Act dated 24.07.2017 pertaining to A.Y. 2009-10 in the case of different assessee.

2. Though these four appeals are of different assessees but we find that the issues raised in all the four appeals are identical except name of the assessee and the amounts involved. We also find that CIT(A) has passed identical orders in all the four cases. We therefore, for the sake of convenience proceed to dispose of all the four appeals by a consolidated order but however refer to the appeal in the case of Victory Accommodation Pvt. Ltd. (ITA No.6227/Del/2017)

3. The ground raised by the Revenue reads as under:

- “1. On the facts and in the circumstances of the case, the Ld. CIT(A) has erred in deleting the penalty of Rs.93,13,260/- on the ground that the additions made by the AO have already been deleted by the Hon’ble ITAT in quantum appeal, without appreciating the fact that the department has challenged that order before the Hon’ble High Court.
2. On the facts and in the circumstances of the case, the Ld CIT(A) has erred in deleting the penalty of Rs.93,13,260/- without appreciating the fact that in view of the departments appeal before the High Court, the order of the Hon’ble ITAT has yet not attained finality.
3. The appellant craves leave to add, alter or amend any/all of the grounds of appeal before or during the course of the hearing of the appeal.”

4. Similar grounds have been raised by the Revenue in ITA Nos.6225/Del/2017, 6229/Del/2017 & 6231/Del/2017 with the change in the amount.

5. On the date of hearing none appeared on behalf of the assessee. Revenue has filed an application for adjournment. Application for adjournment is rejected and we proceed to dispose of the appeals.

6. The perusal of the grounds of appeal and the order of CIT(A) reveals that Revenue is aggrieved by the order of CIT(A) wherein he directed the deletion of penalty u/s 271(1)(c) of the Act. The reason for deleting the penalty by the CIT(A) was that before the CIT(A) it was submitted that the Hon'ble ITAT had held that the additions made by the AO in the absence of incriminating material while framing the assessment u/s 153A was not valid and accordingly ITAT allowed the appeal in favour of the assessee. The impugned penalty was levied on the additions made in the order passed u/s 153A of the Act. CIT(A) has deleted the penalty in view of the quantum order being decided in assessee's favour. Before us, no fallacy in the findings of the CIT(A) has been pointed out by the Revenue. In view of these facts we find no reason to interfere with the order of CIT(A) and thus the **grounds of revenue are dismissed.**

7. **In the result, appeal of the Revenue is dismissed.**

8. Since the facts of the other cases in ITA Nos.6225/Del/2017, 6229/Del/2017 & 6231/Del/2019 are identical to that of the case in ITA No.6227/Del/2017, **we therefore, for the reasons stated hereinabove while dismissing the appeal of Revenue in ITA No.6227/Del/2017 and for similar reasons dismiss all the appeals.**

9. **In the result, all the four appeals of the Revenue are dismissed.**

Order pronounced in the open court on 16.02.2021

Sd/-

**(AMIT SHUKLA)
JUDICIAL MEMBER**

Sd/-

**(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Date:- 16.02.2021

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI