

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
AND
SHRI K. NARSIMHA CHARRY, JUDICIAL MEMBER
(Through Video Conferencing)

ITA No. 784 TO 787/Del/2018
(Assessment Year: 2007-08, 2009-10, 2011-12 and 2012-13)

Vocational Education Foundation, Rasik Makkhar, CA, N-59, Greater Kailash-1, New Delhi PAN: AAATV0779R	Vs.	ACIT, Exemption Circle, Ghaziabad
(Appellant)		(Respondent)

Assessee by :	Shri Rasik Makkhar, CA
Revenue by:	Shri T. Kipgen, CIT DR
Date of Hearing	17/11/2021
Date of pronouncement	17/11/2021

ORDER

PER BENCH

1. These are the four appeals filed by the assessee against the consolidated order passed by the Id CIT(A)-1, Noida dated 25.09.2017 for Assessment Year 2007-08, 2009-10, 2011-12 and 2012-13 are against the confirmation of the penalty levied by the by the Id AO u/s 271(1)(c) of the Act.
2. At the time of hearing the Id AR submitted that the quantum based on which the penalty has been levied has been dealt with by the coordinate bench in appeal Nos. 165 to 168/Del/2018 and ITA No. 6051/Del/2017 for the same assessment years. The coordinate bench has deleted the addition and allowed the appeal of the assessee. He also produced the copy of the order dated 06.10.2020. He therefore, submitted that the when the quantum additions are deleted the penalty appeals also do not survive and deserves to be allowed in favour of the assessee.
3. The Id DR fairly agreed that the quantum additions have been deleted by the order dated 06.10.2021 by ITAT in the impugned assessment years.
4. We have carefully considered the rival contentions and perused the orders of the lower authorities. In this case the quantum additions have been dealt with by the coordinate bench in ITA No. 165 to 168/Del/2018 and ITA No. 6051/Del/2017 for Assessment Year 2007-08, 2009-10, 2011-12 and 2012-13. As the quantum additions have been deleted on which the penalty have been levied u/s 271(1)(c) of the Act naturally penalty do not survive. In view of

this, we reverse the orders of the lower authorities and direct the Id AO to delete the penalty u/s 271(1)(c) of the Act for all these four years.

5. In the result, all these four appeals are allowed.

Order pronounced in the open court on 17/11/2021.

-Sd/-
(K. NARSIMHA CHARRY)
JUDICIAL MEMBER

-Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated: 17/11/2021
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi