

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

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

(THROUGH VIDEO CONFERENCING)

ITA No.7221/Del/2018  
(Assessment Year : 2013-14)

Jitinder Singh Chadha C-266, Defence Colony New Delhi – 110 024  PAN : AABPC 6181 D	Vs.	PCIT-18 New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	Shri Ravinder Singh Ahuja, C.A.
Revenue by	Shri Sanjay Kumar, CIT (DR)

Date of hearing:	07.12.2021
Date of Pronouncement:	07.12.2021

**ORDER**

**PER AMIT SHUKLA, JM:**

The aforesaid appeal has been filed by the assessee against impugned order dated 28.09.2018, passed by Ld. Pr. CIT-18, New Delhi in relation to the penalty proceedings u/s 271(1)(c) for the Assessment Year 2013-14 levied a penalty of Rs.20,68,900/-.

2. Before us, Learned Counsel for the assessee submitted that in the quantum proceedings, Tribunal vide ITA No.2732/Del/2018 has deleted the addition on which the impugned penalty has been levied. He therefore submitted that the penalty should be deleted. Learned DR on the other hand admitted that the quantum proceedings matter stands decided in assessee's favour.

3. We have heard the rival submissions and perused the material on record. In the present case since in the quantum proceedings, addition stands deleted, therefore, penalty levied on the same additions do not have legs to stand and same is directed to be deleted. **Thus the ground of assessee is allowed.**

**4. In the result, appeal of the assessee is allowed.**

**Order pronounced in the open court on 07.12.2021**

**Sd/-  
(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

**Sd/  
(AMIT SHUKLA)  
JUDICIAL MEMBER**

*Date:- 07.12.2021*

*PY\*Copy forwarded to:*

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI