

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "C" BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA No.229/Del/2019  
[Assessment Year : 2012-13]**

The ACIT, Central Circle-18, room No. 102, E-2, ARA Centre, Jhandewalan Extension, Jhandewalan Extension, New Delhi-11005	vs	M/s HCP Petrochem Pvt. Ltd.(Merged with M/s I.P. India Pvt. Ltd. now known as M/s Adhunik Technology Pvt. Ltd.) 209, Satyam Towers, Commercial Complex, Paschim Vihar, New Delhi <b>PAN: AABC10760K</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri V. Rajakumar, Adv	
<b>Respondent by</b>	Sh. T Kipgen, CIT(DR)	
<b>Date of Hearing</b>	23.12.2021	
<b>Date of Pronouncement</b>	23.12.2021	

**ORDER**

**PER C. N. PRASAD, JM :**

This appeal is filed by the Revenue against the order dated 08/11/2018 passed by CIT(A)-27, New Delhi for assessment year 2012-13 in deleting the penalty levied u/s 271(1)(c) of the Act. The Revenue has raised following grounds of appeal:-

1. *“On the facts and in the circumstances of the case, whether the Ld. CIT(A) has erred in deleting the penalty of Rs. 6,24,9,5221- on the ground that the additions made by the A.O. 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. The Ld. Counsel for the assessee at the outset submits quantum addition made in the assessment order has been deleted by the Tribunal and, therefore, the penalty will not survive. The Ld. Counsel for the assessee submits that the Ld.CIT(A)’s taking note of the fact that Hon’ble Tribunal deleted the quantum addition he deleted he penalty levied u/s 271(1)(c) of the Act.

3. When this was pointed out to the Ld. DR. The Ld. DR fairly submits that the Tribunal deleted the quantum addition made in the assessment order passed u/s 143(3) of the Act.

4. On hearing both the sides and perused the orders of the authorities below, we observe that the Ld.CIT(A)’s deleted the penalty levied u/s 271(1)(c) of the Act as the Tribunal deleted the quantum addition made in the assessment order passed u/s 143(3) of the Act. When the quantum addition made in the assessment order is deleted by the Tribunal, the penalty has no legs to stand. Thus, we see no reason to interfere with the decision of the Ld.CIT(A)’s in deleting the penalty u/s 271(1)(c) of the Act. Grounds raised by the Revenue are rejected.

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

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 23rd December, 2021.

Sd/-

**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(C. N. PRASAD)**  
**JUDICIAL MEMBER**

**23 /12/2021**

*\*R. N\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI