

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.7938/DEL/2018
Assessment Years 2010-11

Mayur Educational and Welfare Society, Mayur Public School, Sector-16A, Vasundhara, Ghaziabad.	v.	ITO (Exemption) Ward, Ghaziabad.
TAN/PAN: AAAAM5982C		
(Appellant)		(Respondent)

Appellant by:	Shri Dinesh Kumar Jain, CA.		
Respondent by:	Ms. Princy Singla, Sr.D.R.		
Date of hearing:	02	12	2021
Date of pronouncement:	21	12	2021

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed by the assessee against the order of the Id. CIT(A), Ghaziabad dated 27.09.2018 arising from the order passed by the Assessing Officer u/s. 271(1)(c) of the Act dated 17.03.2017 concerning Assessment Year 2010-11.

2. As per the grounds of appeal, the assessee has challenged the imposition of penalty of Rs.14,10,000/- imposed by the Assessing Officer u/s. 271(1)(c) of the Act in consequence of additions of Rs.45,50,386/- made by the Assessing Officer as anonymous donation u/s.68 r.w.s. 115BBC.

3. When the matter was called for hearing, the Id. counsel for the assessee at the outset submitted that the quantum addition

stands deleted by the Co-ordinate Bench of the Tribunal in ITA No.5773/Del/2015 order dated 28.08.2019 and thus the basis for imposing penalty has faded into oblivion and has ceased to exist.

4. Having regard to the assertion made on behalf of the assessee and in the light of the order of the Co-ordinate Bench in quantum proceedings the edifice for imposing penalty has clearly ceased to exist. Hence, the penalty imposed in question does not survive any more. Accordingly, the penalty imposed in question stands deleted.

3. In the result, the appeal of the assessee is allowed.

Order pronounced in the open Court on 21st December, 2021.

Sd/-

**[KUL BHARAT]
JUDICIAL MEMBER**

DATED: **21st December, 2021**

Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**