

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.280/DEL/2020
Assessment Year 2007-08

Maharaji Educational Trust, H-1, Sector-12, Pratap Vihar, Ghaziabad.	v.	ACIT, Central Circle-06, New Delhi.
TAN/PAN: AAATM5225F		
(Appellant)		(Respondent)

Appellant by:	Shri Suresh Gupta, CA		
Respondent by:	Shri Gayasuddin Ansari, Sr.D.R.		
Date of hearing:	05	04	2022
Date of pronouncement:	05	04	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-XXIV, New Delhi ['CIT(A)' in short], dated 11.11.2019 in relation to penalty proceedings u/s.271(1)(c) for the Assessment Year 2010-11.

2. As per the grounds of appeal, the assessee has challenged the imposition of penalty of Rs.6,64,350/- imposed by the Assessing Officer u/s. 271(1)(c) of the Act in consequence of additions of Rs.21,66,000/- made by the Assessing Officer as unanimous donation u/s. 115BBC.

3. When the matter was called for hearing, the Id. counsel for the assessee referred to the order of the Co-ordinate Bench in ITA No.5138/Del/2016 order dated 13.10.2021 and submitted that in the light of paragraph 55 at page no.38 of the said decision, the assessment order stands quashed and consequently the

additions/disallowances flowing from the assessment order does not survive. As a corollary, the consequential penalty imposed under Section 271(1)(c) automatically ceased to exist.

4. The ld. DR did not offer any comment.

6. 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 05/04/2022.

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

DATED: **05/04/2022**

Prabhat

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**