

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'SMC' : NEW DELHI)**

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER

**ITA No.7957/Del./2018
(ASSESSMENT YEAR : 2009-10)**

Shri Dharam Bir Singh,
S/o Shri Mam Chand,
C/o Raman Sharam, Advocate
117, 1st Floor, Navyug Market,
Ghaziabad – 201 002 (Uttar Pradesh)

vs. ITO, Ward 1 (2),
Ghaziabad.

(PAN : GSNPS0825N)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Rohit Tiwari, Advocate
Ms. Tanya, Advocate

REVENUE BY : Shri Om Prakash, Senior DR

Date of Hearing : 18.04.2022

Date of Order : 18.04.2022

ORDER

The aforesaid appeal has been filed by the assessee against the impugned order dated 28.09.2018, passed by the ld. CIT (Appeals), Ghaziabad in relation to the penalty proceedings under section 271(1)(c) of the Income-tax Act, 1961 (for short 'the Act') for the Assessment Year 2009-10.

2. The assessee has aggrieved by levy of penalty of Rs.4,19,210/- u/s 271(1)(c) of the Act.

3. At the outset, ld. Counsel for the assessee submitted that in the quantum proceedings, the Tribunal has set aside the issue to the file of the ld. CIT (A) and now, in pursuance of the said direction, the ld. CIT (A) has deleted the quantum, therefore, penalty is not sustainable.

4. In view of the aforesaid submission, since Tribunal has set aside the matter to the ld. CIT (A) and in case, the ld. CIT (A) has deleted the quantum, therefore, AO is directed to delete the penalty after verifying the aforesaid contention of the ld. Counsel for the assessee.
5. In the result, the appeal of the assessee is allowed.

Order was pronounced on 18TH day of April, 2022.

**SD/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

**Dated: 18.04.2022
TS**

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.