

**IN THE INCOME TAX APPELLATE TRIBUNAL, Delhi
(DELHI BENCH 'E' : New DELHI)**

BEFORE

**Dr. B.R.R. KUMAR , ACCOUNTANT MEMBER
And
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 5298/Del./2019, A.Y. : 2013-14

ACIT, Circle-II, Faridabad.	Vs	M/s. NHPC Ltd. NHPC Complex , 4 th Floor, Finance Division, Sector-33, Faridabad PAN : AAACN0149C
(APPELLANT)		(RESPONDENT)
PAN : AAACN0149C		

**Revenue by : Sh. Ms. Pramita. M. Biswas, CIT DR
Assessee by : Sh. Ashish Goel, CA**

Date of Hearing: 05.05.2022	Date of Pronouncement: 20.05.2022
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ORDER

PER B.R.R.KUMAR, ACCOUNTANT MEMBER :

At the outset, it was brought to our notice that the quantum addition in relation to which the instant penalty has been levied stands deleted by the order of the ITAT in ITA no. 5211/Del/2016 vide order dated 17.02.2021. Hence, the appeal of the revenue liable to be dismissed being infructuous.

Order pronounced in open court on 20th day of May, 2022.

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Binita

Dated : 20/05/2022

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Sd/-

**(Dr. B.R.R.KUMAR)
ACCOUNTANT MEMBER**

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

AR, ITAT
NEW DELHI.

Date of dictation	19/05/2022
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	