

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

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.3188/Del./2019
(ASSESSMENT YEAR : 2007-08)**

ITO, Ward 10(2), vs. M/s. Glitz Builder and Promoters Pvt. Ltd.,
New Delhi. M-11, Middle Circle, Connaught Circus,
New Delhi – 110 001.

(PAN : AABCG9331N)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Ajay Bhagwani, CA
REVENUE BY : Shri Tufail Tahir, Senior DR

Date of Hearing : 02.06.2022
Date of Order : 09.06.2022

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the Revenue is directed against the order of the Id. CIT (Appeals)-30, New Delhi dated 04.01.2019 pertaining to the assessment year 2007-08.

2. In this appeal, Revenue has challenged the deletion of penalty levied under section 271(1)(c) of the Income-tax Act, 1961 (for short 'the Act') amounting to Rs.57,04,685/-.

4. At the outset before us, ld. counsel of the assessee submitted that the quantum addition in this case has been already deleted by ITAT vide order dated 27.01.2021 in ITA No.1751/Del/2013 for AY 2007-08. Hence this penalty u/s 271(1)(c) levied with reference to those additions does not survive. Ld. DR of the Revenue could not rebut this proposition. Hence since quantum addition has been deleted, we uphold the order of the ld. CIT (A) deleting the penalty u/s 271(1)(c) on those additions.
5. In the result, Revenue's appeal is dismissed.

Order pronounced in the open court on this 9th day of June, 2022.

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 9th day of June, 2022
TS**

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

**AR, ITAT
NEW DELHI.**