

IN THE INCOME TAX APPELLATE TRIBUNAL "A"
BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member

I.T.A. No.144/Kol/2022
Assessment Year: 2008-09

Marble Impex Pvt. Ltd.....Appellant
Room No.29, 2nd Floor,
13, Pollock Street, Kolkata.
[PAN: AACCM0608B]

vs.

ITO, Ward-4(2), Kolkata.....Respondent

Appearances by:

Shri Anil Kochar, Advocate, appeared on behalf of the appellant.

Shri Biswanath Das, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 8, 2022

Date of pronouncing the order : June 14, 2022

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 08.11.2021 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)']. The assessee in this appeal has agitated the levy of penalty u/s 271(1)(c) of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. Counsel for the assessee has invited our attention to the order of the Tribunal 10.01.2020 passed in ITA No.2654/Kol/2018 for assessment year 2008-09 stating that the quantum assessment/additions in relation to which the impugned penalty has been levied by the Assessing Officer stood quashed by the Tribunal vide aforesaid order dated 10.01.2020.

3. Since the assessment in the course of which the impugned penalty initiated and the basis of penalty that is the impugned addition stood deleted by the order of the Tribunal dated 10.01.2020, therefore, the impugned penalty has no legs to stand and the same is accordingly ordered to be deleted.

4. In the result, the appeal of the assessee stands allowed.

Kolkata, the 14th June, 2022.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 14.06.2022.

RS

Copy of the order forwarded to:

1. Marble Impex Pvt. Ltd
2. ITO, Ward-4(2), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches