

**आयकर अपीलिय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

**माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ **ITA No.335/Chny/2022**  
(निर्धारण वर्ष / **Assessment Year: 2008-09**)

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| <b>DCIT</b><br>Central Circle-3(1)<br>Chennai.               | <b>बनाम/ Vs.</b> | <b>Late Shri B.G. Raghupathy</b><br>Rep. by L/H Smt. Sasikala Raghupathy<br>No.60, IV Street, Abhiramapuram,<br>Chennai – 600 018. |
| स्थायी लेखा सं./जीआइ आर सं./ <b>PAN/GIR No. AAFPR-5779-J</b> |                  |  |
| (□ पीलार्थी/ <b>Appellant</b> )                              | :                | (प्रत्यर्थी / <b>Respondent</b> )  |

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|--|---|-----------------------------------|
| अपीलार्थी की ओरसे/ <b>Appellant by</b>   | : | Ms. T. Sandhyaarti (F.C.A)-Ld. AR |
| प्रत्यर्थी की ओरसे/ <b>Respondent by</b> | : | Shri Guru Bashyam (CIT)-Ld. DR    |

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|---|---|------------|
| सुनवाई की तारीख/ <b>Date of Hearing</b>       | : | 22-06-2022 |
| घोषणा की तारीख / <b>Date of Pronouncement</b> | : | 22-06-2022 |

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. In this appeal, the revenue is contesting deletion of penalty u/s 271(1)(c) for Rs.430.07 Lacs by Ld. first appellate authority vide impugned order dated 22.02.2022.
2. After hearing, the undisputed position that emerges is the fact the quantum additions against which penalty has been levied, has fully been deleted by Tribunal. Considering the same, Ld. CIT (Appeals) has deleted the penalty as levied by Ld. AO. The Ld. CIT-DR urged that the

revenue's appeal against Tribunal order is pending before Hon'ble High Court of Madras. However, as of today, the order of Tribunal deleting the quantum additions stands. Therefore, we do not find any reason to interfere in the impugned order.

3. The appeal stands dismissed.

Order pronounced on 22<sup>nd</sup> June, 2022.

**Sd/-**  
**(V. DURGA RAO)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखक सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 22-06-2022  
EDN/-

**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF