

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

Before Sh. Saktijit Dey, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 5446/Del/2019 : Asstt. Year : 2013-14

Poonam Dugal, HN-1406F, Second Floor, Gali No. 13, Govindpuri, Kalkaji, New Delhi-110019	Vs	ACIT, Central Circle-4, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AESPD6713K		

Assessee by : Sh. Vijay Singla, CA

Revenue by : Sh. Shankar Gupta, Sr. DR

Date of Hearing: 04.07.2022

Date of Pronouncement: 13.07.2022

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-23, New Delhi dated 07.06.2019.

2. The quantum addition made in the case of the assessee stands deleted by the order of the ITAT in ITA No. 1809/Del/2019 for the A.Y. 2010-11. Since, as on now, the quantum addition stands deleted, the penalty levied u/s 271(1)(c) cannot be sustained.

3. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 13/07/2022.

Sd/-

Sd/-

**(Saktijit Dey)
Judicial Member**

**(Dr. B. R. R. Kumar)
Accountant Member**

Dated: 13/07/2022

Subodh Kumar, Sr. PS