

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER

ITA No.7501/Del/2019  
Assessment Year: 2010-11

Rajinder Kumar,  
WH-75, Mayapuri Industrial  
Area, Phase-I,  
New Delhi.

Vs. ITO,  
Ward-49(3),  
New Delhi.

PAN: AAIPK1398K

(Appellant)

(Respondent)

Assessee by	:	Shri Manu K Giri, Advocate
Revenue by	:	Shri Mithalesh Kr. Pandey, Sr. DR
Date of Hearing	:	13.09.2022
Date of Pronouncement	:	13.09.2022

ORDER

This appeal filed by the assessee is directed against the order dated 06.08.2019 of the CIT(A)-17, New Delhi, relating to Assessment Year 2010-11.

2. The quantum appeal of the assessee has been settled under Vivad Se Vishwas Act, 2020, which is clear from Form No.5 filed by the assessee. At the same time, it is also clear that clause (b) of Form No.5 clearly grants immunity from penalty u/s 271(1)(c) of the Act to the assessee. Therefore, this appeal filed by the assessee against imposition of penalty u/s 271(1)(c) of the Act deserves to be allowed in view of the settlement of the dispute regarding quantum under

Vivad Se Vishwas Act, 2020. The ld. Sr. DR has also agreed to the above legal situation and submitted that when the quantum appeal has been dismissed in pursuance of the settlement of the dispute under Vivad Se Vishwas Act, 2020, the penalty u/s 271(1)(c) of the Act does not survive against the assessee. In view of the above, the AO is directed to delete the penalty.

3. In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open court on 13.09.2022.

Sd/-

(C.M. GARG)  
JUDICIAL MEMBER

Dated: 13<sup>th</sup> September, 2022.

dk

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi