

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'H', NEW DELHI**

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

Sh. Yogesh Kumar US, Judicial Member

ITA No. 6036/Del/2019 : Asstt. Year : 2012-13

VLCC Health Care Ltd., M-14, Commercial Complex, Greater Kailash, Part-II, New Delhi-110048 (APPELLANT)	Vs	Addl. CIT, Special Range-9, New Delhi-110001 (RESPONDENT)
PAN No. AAACC4808P		

**Assessee by : Sourabh Sharma, Adv.
Revenue by : Sh. Vivek Vardhan, CIT DR**

Date of Hearing: 12.10.2022	Date of Pronouncement: 14.10.2022
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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)-9, New Delhi dated 29.04.2019.

2. Since, the quantum addition stands deleted by the order of the ITAT in ITA No. 1319/Del/2017 for A.Y. 2012-13 vide order dated 25.10.2021, the penalty levied do not survive and hence the appeal of the assessee stands allowed.

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

Order Pronounced in the Open Court on 14/10/2022.

Sd/-

**(Yogesh Kumar US)
Judicial Member**

Sd/-

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

Dated: 14/10/2022

Subodh Kumar, Sr. PS