

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "C" : DELHI

BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA.No.1509/Del./2020  
Assessment Year 2007-2008

The DCIT, Circle-13(2), Room No.316-A, Central Revenue Building, I.P. Estate, New Delhi – 110 002	vs.	M/s. JDC Traders Ltd., 4232, Ansari Road, Bhargava Street-1, New Delhi – 110 002. PAN AAACJ 7075 P
(Appellant)		(Respondent)

For Revenue :	Shri Anuj Garg, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	03.11.2022
Date of Pronouncement :	18.11.2022

**ORDER**

**PER ANIL CHATURVEDI, A.M. :**

This appeal filed by the Revenue is directed against the Order of the Ld. CIT(A)-5, New Delhi, dated 31.01.2020 in Appeal No. Del/CIT(A)-5/0011/2017-18 relating to the A.Y. 2007-08.

2. Briefly stated facts of the case are that the assessee is a company who had filed its return of income for the A.Y. 2007-08 on 30.10.2007 declaring total income of Rs.65,33,380/-. Assessment was initially framed under section 143(3) of the I.T. Act, 1961 vide order dated 30.10.2009 and the total income was determined at Rs.65,33,380/-. Thereafter, the case was reopened under section 147 by issuing notice under section 148 of the I.T. Act, 1961. Consequently, assessment was framed under section 147 /143(3) of the I.T. Act, 1961 vide order dated 14.11.2012 and the total income was determined at Rs.70,11,410/-. Thereafter, an order was passed under section 154 of the I.T. Act, 1961 dated 03.01.2014 and consequently, total income was determined at Rs.1,04,65,381/-. On the additions made in the re-assessment order, penalty under section 271(1)(c) of the I.T. Act at Rs.14,09,219/- was imposed by A.O. vide order dated 28.03.2017.

2.1. Aggrieved by the penalty order of A.O. assessee carried the matter in appeal before the Ld. CIT(A) who vide

order dated 31.01.2020 in Appeal No.Del/CIT(A)-5/0011/2017-18 for the impugned A.Y. 2007-08, deleted the penalty by noting the fact that the ITAT vide order dated 11.10.2019 had deleted the quantum additions.

3. Aggrieved by the order of the Ld. CIT(A), the Revenue is now in appeal before us.

4. None appeared on behalf of the assessee, despite service of notice. We, therefore, proceed to decide the appeal on merits, ex-parte qua the assessee after hearing the Learned DR.

5. The Ld. D.R. supported the order of the A.O.

6. We have heard the Ld. D.R. and perused the material available on record. We find that the Ld. CIT(A) deleted the penalty made on quantum additions by noting that the ITAT vide order dated 11.10.2019 had deleted the quantum additions and, therefore, the penalty levied on such quantum additions, does not survive on account of decision of Tribunal. Before us, the Revenue had not placed anything on record to demonstrate that the quantum order

granting relief to the assessee by the Tribunal has been set aside, stayed or overruled by any higher judicial Forum. In such circumstances, we find no reason to interfere with the order of Ld. CIT(A) and we therefore confirm the same. Accordingly, the **grounds of appeal of Revenue is dismissed.**

7. **In the result, appeal of Revenue is dismissed.**

Order pronounced in the open Court on 18.11.2022.

Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Sd/-  
(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER

Delhi, Dated 18 November, 2022

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'C' Bench, Delhi
6.	Guard File.

// By Order //

Assistant Registrar : ITAT Delhi Benches : Delhi.