

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND
Ms. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA Nos.5728 TO 5730/DEL/2019
[Assessment Years: 2013-14 to 2015-16]**

Rajnish Talwar, C/o- Kapil Goel, Advocate, F-26/124, Sector-7, Rohini, Delhi-110085	Vs	ACIT, Central Circle-4, New Delhi
PAN-AAZPT8964F		
Assessee		Revenue

Assessee by	Sh. Sandeep Goyal, Adv.
Revenue by	Sh. T. Kipgen, Ld. CIT DR

Date of Hearing	13.02.2023
Date of Pronouncement	16.02.2023

ORDER

PER BENCH,

These appeals by the assessee against the common order of the Ld. CIT(A)-23, New Delhi, dated 07.06.2019, sustaining levy of penalty u/s 271(1)(c) of the Act.

2. At the outset, in these cases, the ld. Counsel for the assessee submitted that this ITAT in a batch of appeals including the appeals by the present assessee in quantum proceedings in ITA Nos.1614, 1615 & 1616/Del/2019 (AY 2013-14 to 2015-16), deleted the addition vide order dated 19.01.2021. Hence, he submitted that in this view of the matter, the penalty levied for the said addition which has been deleted does not survive. Hence, these appeals by the assessee should be allowed.

3. Per contra, Ld. DR did not dispute this proposition.
4. Upon careful consideration, we are of the opinion that when quantum appeals have been decided in assessee's favour by the ITAT, this penalty levied with reference to those, deleted addition does not survive. Hence we accept the assessee's plea.
5. In the result, all appeals filed by the assessee stand allowed.

Order pronounced in the open court on 16th February, 2023.

Sd/-
[ASTHA CHANDRA]
JUDICIAL MEMBER

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Delhi; Dated: 16.02.2023.

Shekhar,

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

Asst. Registrar,
ITAT, New Delhi