

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN BENCH: 'DB' DEHRADUN  
"VIRTUAL HEARING"**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.222/Del/2019  
Assessment Year: 2008-09

Sh. Aditya Verma, C/o- Hemant Arora & Co. LLP 1, Tyagi Road, Dehradun	<b>Vs.</b>	DCIT, Central Circle, Dehradun
<b>PAN :ADZPV9884H</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Ms. Pallavi, CA
Respondent by	Sh. N.S. Jangpangi, CIT(DR)

Date of hearing	22.02.2023
Date of pronouncement	22.02.2023

**ORDER**

**PER SAKTIJIT DEY, JM:**

This is an appeal by the assessee against order dated 11.11.2018 of learned Commissioner of Income Tax (Appeals)-IV, Kanpur, confirming penalty imposed of Rs.1,50,000/- under section 271(1)(c) of the Income-tax Act, 1961 (in short 'the Act') pertaining to assessment year 2008-09.

2. We have heard the parties and perused the materials on record. The assessee is a resident individual. While completing

the assessment for the impugned assessment year, the Assessing Officer made addition of an amount of Rs.4,85,440/- to the income of the assessee. Based on such addition, the Assessing Officer initiated proceeding for imposition of penalty under section 271(1)(c) of the Act alleging concealment of income and furnishing inaccurate particulars of income. Ultimately, the Assessing Officer passed an order imposing penalty of Rs.1,50,000/- under section 271(1)(c) of the Act. Penalty so imposed was confirmed by learned Commissioner (Appeals). However, it is observed, assessee's appeal contesting the addition made by the Assessing Officer, in the meanwhile, has been disposed of by the Tribunal vide ITA No.3398/Del/2015 & Ors. dated 31.01.2023, deleting the addition made by the Assessing Officer. Since, the addition forming the basis of the penalty imposed under section 271(1)(c) of the Act stands deleted, the penalty imposed cannot survive. Accordingly, we delete the penalty imposed of Rs.1,50,000/- under section 271(1)(c) of the Act.

3. In the result, the appeal is allowed, as indicated above.

***Order pronounced in the open court on 22<sup>nd</sup> February, 2023***

**Sd/-  
(DR. B.R.R. KUMAR)  
ACCOUNTANT MEMBER**

**Sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER**

Dated: 22<sup>nd</sup> February, 2023.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi