

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'E' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.8705/Del./2019
(ASSESSMENT YEAR : 2012-13)**

Nirpal Singh,
2405, Hudson Lane Kingsway Camp,
Delhi – 110 009.

vs. ITO, Ward 36 (1),
New Delhi.

(PAN : BIQPS4248P)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Piyush Kumar Kamal, Advocate
REVENUE BY : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 20.03.2023
Date of Order : 23.03.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the assessee is directed against the order of Id. CIT (Appeals)-12, New Delhi dated 30.08.2019 pertaining to the Assessment Year 2012-13.

2. The issue relates to levy of penalty under section 271(1)(c) of the Income-tax Act, 1961 (for short 'the Act') amounting to Rs.16,86,040/-.
3. At the outset, in this case, Id. Counsel of the assessee submitted that in quantum appeal, the ITAT has already deleted the addition in ITA

No.2177/Del/2017 for AY 2012-13 vide order dated 18.03.2021. Hence, he pleaded that the penalty order does not survive.

4. Ld. DR for the Revenue did not dispute the proposition.
5. Accordingly, since the quantum addition has been deleted we set aside the orders of the authorities below and delete the penalty.
6. In the result, assessee's appeal stands allowed.

Order pronounced in the open court on this 23rd day of March, 2023.

**Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 23rd day of March, 2023
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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-12, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**