

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI 'G' BENCH, DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No.2673/DEL/2018

(निर्धारण वर्ष / Assessment Year : 2011-12)

<b>Sanjiv Gupta</b> 56A/1, New Friends Colony (E), New Delhi.	<b>बनाम/</b> Vs.	<b>ACIT,</b> Central Circle-30, New Delhi.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABVPG5653P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Gaurav Jain, Adv. Shri V.K. Garg, Adv. & Shri Sudarshan Roy, Adv.
प्रत्यर्थी की ओर से/Respondent by :	Shri Sanjay Kumar, Sr. DR

सुनवाई की तारीख / Date of Hearing	27/06/2023
घोषणा की तारीख /Date of Pronouncement	27/06/2023

**आदेश/ORDER**

**PER PRADIP KUMAR KEDIA - AM:**

The captioned appeal has been filed by the assessee against the order of the Commissioner of Income Tax (Appeals), ('CIT(A)' in short), dated 12.03.2018 arising from the penalty order passed under s. 271(1)(c) of the Income Tax Act, 1961 (the Act).

2. As per the grounds of appeal, the assessee has challenged the imposition of penalty u/s 271(1)(c) of the Act on additions finally sustained at Rs.71,915/- on account of expenses of personal nature.

3. When the matter was called for hearing, it transpired that the CIT(A) has already granted relief and deleted the penalty imposed on the aforesaid amount. The assessee has merely contended that while giving appeal effect to the First Appellate Order the Assessing Officer has not implemented the order of the CIT(A) and denied the relief towards penalty despite categorical observations of the CIT(A).

4. The Ld. Counsel for the assessee thus contends that he seeks remedy before the Tribunal on the order giving appeal effect rather than the order of the CIT(A).

5. In the light of the facts narrated in the preceding para, it is self evident that no prejudice is caused to the assessee by the First Appellate Order, in so far as penalty on disallowance of expenses is concerned. The CIT(A) while dealing with the issue has clearly observed that the concealment/furnishing of inaccurate particulars of income qua the aforesaid amount of Rs.71,915/- is not established. The CIT(A) has thus, granted relief on this score. This being the position, in the absence of any grievance arising from the First Appellate Order, the present appeal is rendered *infructuous* and thus, liable to be dismissed in *limine*.

6. In the result, appeal of the assessee is dismissed as *infructuous*.

**This Order was pronounced in Open Court on 27/06/2023**

Sd/-  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

Sd/-  
**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

Delhi: Dated 27/06/2023

True Copy

\*Kavita Arora

आदेश की प्रतिलिपि अर्गेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /  
DR, ITAT, DELHI
6. गार्ड फाइल / Guard file.

By order,

ASSISTANT REGISTRAR  
ITAT, Delhi