

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

**BEFORE,  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.1435/Del/2020  
(ASSESSMENT YEAR 2008-09)**

ACIT Central Circle-14 New Delhi	Vs.	Kartikeya Buildcon Pvt. Ltd. Room No.266, 2 <sup>nd</sup> Floor Jhandewalan Extn. New Delhi-110 055 PAN-AACCK 6106C
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Mr. Waseem Arshad, CIT-DR
Respondent by	Ms. Monika Agarwal, Advocate

Date of Hearing	04/09/2023
Date of Pronouncement	13/09/2023

**ORDER**

**PER YOGESH KUMAR U.S., JM:**

This appeal by Revenue filed against the order of Learned Commissioner of Income Tax (Appeals)-26, New Delhi ["Ld. CIT(A)", for short], dated 30/01/2020 for Assessment Year 2008-09.

2. The Ld. Counsel for the assessee submitted that the Co-ordinate Bench of the Tribunal vide order dated 08.02.2023, allowed the quantum appeal filed by the assessee in ITA No.1164/Del/2018 for AY 2008-09 and placing the same on record submitted that in view of annulling the

assessment order in the quantum appeal filed by the Revenue deserves to be dismissed, the said submission made by the Assessee's Representative has not been disputed by the Ld. Departmental Representative.

3. In view of the fact that the addition has been deleted by the Tribunal in ITA No.1164/Del/2018 for AY 2008-09 vide order dated 08.02.2023, the present Appeal filed by the Revenue challenging the deletion of the penalty by the CIT(A) is hereby dismissed.

4. In the result, the appeal filed by the assessee is allowed.

Order pronounced in open Court on 13<sup>th</sup> September, 2023.

Sd/-

Sd/-

**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Dated: 13/09/2023

*Pk/R.N, Sr ps*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

