

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

ITA No. 115/Ind/2023  
Assessment Year: 2013-14

Tara Devi Agrawal Chowk Bazar, Bhopal (Assessee / Appellant)	<b><u>बनाम/</u></b> Vs.	N.F.A.C., Delhi (Revenue / Respondent)
<b>PAN: ADJPA5134F</b>		
Assessee by	Ms.Nisha Lahoti, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	15.09.2023	
Date of Pronouncement	20.09.2023	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by appeal-order dated 02.02.2023 passed by learned Commissioner of Income-Tax (Appeals), NFAC, Delhi ["CIT(A)"], which in turn arises out of penalty-order dated 15.03.2022 passed by National Faceless Assessment Centre, Delhi ["AO"] u/s 271(1)(c) of the Income-tax Act, 1961 ["the Act"] concerning assessment year 2013-14, the assessee has filed this appeal.

2. Ld. AR for assessee carried us to Para No. 4 of the aforesaid penalty-order dated 15.03.2022 and demonstrated that the AO has imposed penalty of Rs. 1,60,143/- treating the income of Rs. 10,84,926/- as concealed income. The components of the income of Rs. 10,84,926/- are (i) returned income of Rs. 4,41,000/-, and (ii) addition of Rs. 6,43,926/- confirmed by CIT(A) out of the addition made by AO.

3. Then, Ld. AR submitted that, vide Para No. 2 / Page No. 3 of penalty-order, Ld. AO has treated the returned-income of Rs. 4,41,000/- as concealed income on the premise that the assessee failed to file return u/s 139(1) which is factually wrong. Ld. AR filed a copy of the return duly acknowledged as No. 059150713018632 by ITO-3(1), Bhopal which shows the returned-income of Rs. 4,41,000/- filed u/s 139(1) on 15.07.2013. Regarding second basis of penalty i.e. the addition of Rs. 6,43,926/- confirmed by CIT(A), Ld. AR submitted that the assessee went in next appeal to ITAT, Indore Bench whereupon, through a consolidated order in IT(SS)A No. 1 to 4/Ind/2020 for AY 2010-11 to 2014-15 dated 11.01.2023, the ITAT has fully deleted the addition. Thus, Ld. AR submitted, entire penalty imposed by AO has no legs to stand and hence un-sustainable. Therefore, the impugned penalty deserves to be deleted fully. Ld. DR for revenue fairly agreed to the submission of Ld. AR.

4. In view of congruence by parties, we hereby delete the penalty. The assessee succeeds in this appeal.

5. **Resultantly, this appeal is allowed.**

Order pronounced in the open court on 20.09.2023.

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

*दिनांक* /Dated : 20.09.2023

CPU/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order

Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore