

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 274/Del/2024 : Asstt. Year : 2013-14**

**ITA No. 275/Del/2024 : Asstt. Year : 2014-15**

Jyoti Gupta (Goel), 60/20, First Floor, Prabhat Road, Ramjas road, Karol Bagh, New Delhi-110005	Vs.	ACIT, Central Circle-28, New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AIAPG0204E</b>		

**Assessee by : Sh. Nirbhay Mehta, CA**

**Revenue by : Sh. Om Parkash, Sr. DR**

**Date of Hearing: 28.03.2024**

**Date of Pronouncement: 02.04.2024**

**ORDER**

The present appeal has been filed by the assessee against the order of Id. CIT(A)-29, New Delhi dated 28.04.2017.

2. Since, the issue involved in both the appeals are similar, they were heard together and being adjudicated by a common order. In ITA No. 274/Del/2024, following grounds have been raised by the assessee:

*"1. That on the facts and circumstances of the case and in law the penalty order passed by CIT (A)-29 New Delhi, is contrary to facts and bad in law.*

*2. That the CIT (A) was not justified on facts and circumstances of the case in confirming the penalty of Rs.17,749/- u/s 271(1)(c) of the Income Tax Act 1961 (hereafter referred as "the Act").*

*3. That the CIT (A) was not justified on facts and circumstances of the case in confirming the penalty u/s 271(1)(c) of the Act, without specifying whether the show*

*cause was for furnishing of inaccurate particulars of income or with regard to concealment of income."*

3. At the outset, it has been brought to our notice that the "Quantum addition" stands deleted by the order of the Coordinate Bench of Tribunal in assessee's own case in ITA No. 4482 & 4508/Del/2017, for A.Y. 2014-15 vide order dated 25.11.2021, hence, the penalty levied u/s 271(1)(c) is hereby directed to be obliterated.

4. In the result, the appeals of the assessee are allowed.  
Order Pronounced in the Open Court on 02/04/2024.

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 02/04/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**