

**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. 411/Ind/2023  
Assessment Year : 2011-12

Assistant Commissioner of Income-tax, 1(1), Indore. (Assessee/Appellant)	<b>बनाम/</b> Vs.	Life Care International, 37-38, Lasudia Mori, Dewas Naka, Indore. (Revenue/Respondent)
<b>PAN: AABFL5181G</b>		
Assessee by	Shri S.N.Agrawal, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	24.07.2024	
Date of Pronouncement	26.07.2024	

**आदेश / ORDER**

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

Feeling aggrieved by appeal-order dated 07.09.2023 passed by learned CIT(A), NFAC, Delhi ["CIT(A)"] which in turn arises out of penalty-order dated 30.03.2019 passed by learned ITO-3(1), Indore ["AO"] u/s 271(1)(c) of Income-tax Act, 1961 ["the Act"] for assessment-year ["AY"] 2011-12, the revenue has filed this appeal on the grounds mentioned in Form No. 36.

2. Heard the learned Representatives of both sides and case-record perused.

3. The background facts leading to this appeal are such that the assessment of relevant AY 2011-12 under consideration was completed by AO by way of scrutiny assessment u/s 143(3) after making certain additions. Thereafter, the AO passed penalty-order u/s 271(1)(c) on 30.03.2019 imposing a penalty of Rs. 1,02,17,000/- *qua* the additions made in assessment. Against assessment-order, the assessee went in appellate proceedings upto ITAT, Indore in **ITA No. 335 to 337/Ind/2018** and the ITAT has already decided assessee's appeal on 01.09.2021 and deleted all additions made in assessment. The assessee also went in separate appeal against penalty-order whereupon the CIT(A) has deleted penalty by concluding thus:

*"Since the quantum on which the penalty under section 271(1)(c) was levied has been deleted by Hon'ble ITAT, penalty u/s 271(1)(c) of the Act has no basis and is held as ab initio void."*

Now, the revenue has come in next appeal assailing the order of CIT(A).

4. Ld. DR for revenue fairly agreed that there is no mistake in the order of CIT(A). It appears that the revenue has filed this appeal only to keep the issue alive but there is no merit in the grounds raised by revenue. Faced with this situation, we are inclined to dismiss this appeal being devoid of any merit.

5. Resultantly, this appeal is dismissed.

Order pronounced in open court on 26.07.2024.

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

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

**Indore**

दिनांक /Dated : 26.07.2024

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