

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

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

**I.T.A. No. 219/DEL/2019 (A.Y 2012-13)**

**I.T.A. No. 220/DEL/2019 (A.Y 2013-14)**

**I.T.A. No. 221/DEL/2019 (A.Y 2014-15)**

<p>Noida Toll Bridge Company Ltd. Toll Plaza, Mayur Vihar Link Road, New Delhi</p> <p><b>PAN No. AAACN3498A (APPELLANT)</b></p>	Vs.	<p>ACIT Circle 18(2) Aayakar Bhawan, A- 2D, Sector-24, Noida, Uttar Pradesh</p> <p><b>(RESPONDENT)</b></p>
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**S.A No. 318/Del/2019 in  
ITA No. 219/Del/2019 (A.Y 2012-13)**

**S.A No. 319/Del/2019 in  
ITA No. 220/Del/2019 (A.Y 2013-14)**

**S.A No. 320/Del/2019 in  
ITA No. 221/Del/2019 (A.Y 2014-15)**

<p>Noida Toll Bridge Company Ltd. Toll Plaza, Mayur Vihar Link Road, New Delhi</p> <p><b>PAN No. AAACN3498A (APPELLANT)</b></p>	Vs.	<p>ACIT Circle 18(2) Aayakar Bhawan, A- 2D, Sector-24, Noida, Uttar Pradesh</p> <p><b>(RESPONDENT)</b></p>
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<b>Assessee by :</b>	<b>Ms. Pallavi, &amp; Sh. Jeetan Nagpal, CAs</b>
<b>Department by:</b>	<b>Sh. Rajesh Tiwari, Sr. DR</b>

<b>Date of Hearing</b>	<b>04.09.2024</b>
<b>Date of Pronouncement</b>	<b>11.09.2024</b>

**ORDER**

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

All the above mentioned appeals and Stay Applications are filed by the assessee against the common order dated 27/09/2018 passed by the Learned Commissioner of Income Tax (Appeals)-1, ["Ld. CIT(A)", for short], Noida for Assessment Years 2012-13 to 2014-15 respectively.

2. The Ld. Counsel for the assessee submitted that in all the above Appeals, the assessee challenged orders of the CIT(A), wherein the Ld. CIT(A) upheld the orders of the penalty passed u/s 271(1)(c) of the Income Tax Act 1961 ('Act' for short) for furnishing inaccurate particulars and the said penalty has been imposed consequence to the assessment orders passed u/s 143(3) of the

Act. The Ld. Counsel further submitted that the Co-ordinate Bench of the Tribunal in ITA No. 4418/Del/2018, 4419/Del/2018 and 4420/Del/2018 (for A.Y 2012-13 to 2014-15) vide order dated 21/08/2024 in Assessee's own case, deleted the quantum addition. Therefore, submitted that since the order of penalty is consequential to the penalty order, in view of deletion of the addition, the order of the penalty will not sustain, therefore, sought for allowing the appeal.

3. Per contra, the Ld. Departmental Representative has not disputed the submission of the Assessee's Representative, however, relied on the orders of the Lower Authorities and sought for dismissal of the Appeal.

4. We have heard both the parties and perused the material available on record. Considering the fact that the Co-ordinate Bench of the Tribunal in the quantum Appeal, deleted the additions made against the assessee, the order of the penalty proceedings being consequential to the said additions, will not

sustain. Accordingly, the impugned orders of the penalty are hereby quashed.

5. In the result, All the Appeals filed by the assessee are allowed.

6. Since we have allowed the captioned Appeals, the Stay Petitions filed along with the appeal rendered in-fructuous.

Order pronounced in the open court on 11th September, 2024.

**Sd/-**

**( PRADIP KUMAR KEDIA )  
ACCOUNTANT MEMBER**

Dated : 11/09/2024

*R.N, Sr. PS\**

Copy forwarded to :

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

**Sd/-**

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

