

**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. 2360/DEL/2024 (A.Y 2014-15)**

Nisha Jain House No. 672, Sector 14, Faridabad, Haryana <b>PAN No. ACSPJ6903H (APPELLANT)</b>	Vs.	ACIT/DCIT Circle 1, CGO Complex, NH- 4, Faridabad, Haryana  <b>(RESPONDENT)</b>
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<b>Assessee by:</b>	<b>Sh. Ujjawal Choudhary, AR</b>
<b>Department by:</b>	<b>Ms. Smita Singh, Sr. DR</b>

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

**ORDER**

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

This appeal is filed by the Assessee for the Assessment Year 2014-15 against the order of the Ld. Commissioner of Income Tax Appeals) -29, New Delhi ('CIT(A)' for short), dated 18.03.2024, wherein the Ld. CIT(A) has upheld the order of penalty passed u/s 271(1)(c) of the Act.

2. The Ld. Counsel for the Assessee brought to our notice that in the quantum appeal in ITA No. 5957/Del/2018, the Co-ordinate Bench of the Tribunal vide order dated 15/01/2024 quashed the Assessment Order on the ground that the additions have been made in the absence of any incriminating material in an abated assessment. The said fact of quashing the assessment has not been disputed by the Ld. DR.

3. Recording the submission of the Ld. AR and on verifying the material on record, since the Co-ordinate Bench of the Tribunal has quashed the assessment order in the quantum appeal filed by the Assessee in ITA No. 5957/Del/2018 vide order dated 15/01/2024, the consequential impugned order of penalty and the order of the CIT(A) does not survive. Accordingly, the order of the penalty is hereby set aside by allowing the present Appeal.

4. In the result, the appeal of the Assessee is allowed.

Order pronounced in the open court on 11<sup>th</sup> September, 2024.

**Sd/-**

**( PRADIP KUMAR KEDIA )**

**ACCOUNTANT MEMBER**

Dated : 11/09/2024

*R.N, Sr. PS\**

**Sd/-**

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

**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI