

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.3425/Del/2024
Assessment Year: 2012-13

Ritu Goyal, 1825 Ground Floor, Outram Lane, Kingsway Camp, Delhi	Vs.	Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi
PAN :AJMPG3722E		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Sanjay Kumar, Sr. DR

Date of hearing	11.11.2024
Date of pronouncement	25.11.2024

ORDER

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2024-25/1065557939(1), dated 11.06.2024, involving proceedings under section 271(1)(c) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. It emerges during the course of hearing with the able assistance coming from the Revenue side that both the learned lower authorities have levied section 271(1)(c) penalty of Rs.

9,04,103/- in her case relating to quantum addition of Rs. 29,25,900/- representing unexplained cash credits in her hands.

3. Learned Departmental Representative vehemently started the impugned penalty have made the subject matter of adjudication. He could hardly dispute the clinching fact that the assessee had filed all the relevant supportive materials followed by her declaration to get said quantum addition assessed and, therefore, I hereby quote CIT Vs. Reliance Petro Produces (2010) 322 ITR 158 that each and every quantum addition *ipso facto* does not attract section 271(1)(c) consequential penalty proceedings. The impugned penalty is hereby deleted in very terms.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 25th November, 2024

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 25th November, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi