

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 3540/Del/2024
Assessment year: 2014-15**

**BRIJESH KUMAR
1, MUSTAFABAD,
PACHENDA,
MUZAFFARNAGAR,
UTTAR PRADESH-251001
(PAN: DHUPK2847H)**

(APPELLANT)

**vs. ITO, WARD 3(1)(2),
AAYAKAR BHAWAN,
MERRUT ROAD,
MUZAFFARNAGAR,
UTTAR PRADESH-251002**

(RESPONDENT)

**Appellant by: CA Ankit Gupta.
Respondent by: Shri Yogesh Nayyar, Sr. DR.**

**Date of hearing: 09.12.2024
Date of pronouncement: 09.12.2024**

ORDER

PER MAHAVIR SINGH, VICE PRESIDENT :

This appeal by the Assessee is directed against the order dated 06.06.2024 of the Ld. CIT(A)/NFAC, New Delhi relating to assessment year 2014-15 solitary on the following ground:-

"That the NFAC has erred in law and on facts in confirming the action of AO of imposing the penalty of Rs. 10,00,000/- u/s. 271(1)©, which is highly arbitrary and unjustified."

2. At the time of hearing, Ld. A.R. for the Assessee, stated that the quantum addition on which the penalty has been imposed, has already been deleted by the ITAT, New Delhi Coordinate Bench in ITA No. 3656/Del/2018 (AY 2014-15) vide Order dated 18.11.2024. In this behalf he filed the copy of the Tribunal's Order dated 18.11.2024 in assessee's own case and requested that penalty in dispute may be deleted accordingly.

3. Per contra, Ld. Sr. DR. did not controvert the aforesaid contention of the Ld. AR for the assessee.

4. We have heard the rival contentions and perused the records, especially the aforesaid Coordinate Bench decision dated 18.11.2024. We find considerable cogency in the contention of the Ld. AR for the assessee that in assessee's own case in ITA No. 3656/Del/2018 (AY 2014-15) vide order dated 18.11.2024, the Coordinate Bench of Delhi Tribunal had already deleted the quantum addition on which the penalty has

been imposed. Therefore, in view of the aforesaid factual matrix, in our considered view, the penalty in dispute will not survive. Hence, we cancel the orders of the authorities below and delete the penalty in dispute by allowing the Appeal filed by the Assessee.

5. In the result, the appeal filed by the Assessee stands allowed.

Order pronounced in the Open Court on 09/12/2024.

Sd/-

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**(MAHAVIR SINGH)
VICE PRESIDENT**

'SRBHATNAGAR'

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

By Order

ASSTT. REGISTRAR