

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI (SMC) BENCH, NEW DELHI**

BEFORESHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.2199/Del/2024
Assessment Year: 2011-12

Smt. Rekha Agarwal (Legal Heir and wife of Late Sh. Girish Chand Agarwal), 886/8, Main Bazar, Mehrauli, New Delhi.	Vs.	DCIT, Circle 28(1), Delhi.
PAN : AXKPA6023A		
(Appellant)		(Respondent)

Assessee by	Sh. Deepesh Jain, Advocate Ms. Aditi Garg, CA
Department by	Sh. Siddharth B.S. Meena, Sr. DR

Date of hearing	18.12.2024
Date of pronouncement	18.12.2024

ORDER

This assessee's appeal for assessment year 2011-12, 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/250/2023-24/1062360341(1) dated 11.03.2024 involving penalty proceedings under section 271(1)(c) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the appellant herein, Smt. Rekha Agarwal is wife of Late Shri Girish Chand Agarwal who left for his heavenly abode way back on 29.08.2014. And that the learned Assessing Officer had passed his impugned section 271(1)(c) penalty order on 17.03.2022.

4. This being the clinching fact emerging from the case file, I hereby quote CIT v/s S. Gowri (2019) 417 ITR 45 (Madras) that such a penalty ought to be levied in an assessee's lifetime only, to delete the same. Ordered accordingly.

5. This appellant's/deceased assessee's legal representative, appeal is allowed.

Order pronounced in the open court on 18th December, 2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 18 December, 2024.

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi