

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.3705/Del/2024
निर्धारणवर्ष/Assessment Year:2015-16

MANOJ KUMAR TANTIA H.No. 454, Sector-14, Faridabad, Haryana. PAN No.AAFPT4583L	<u>बनाम</u> Vs.	DCIT, ACIT Circle-1, CGO Complex, NH-4, Faridabad, Haryana.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	Shri Ujjwal Choudhary, CA
Revenue by	Ms. Monika Dhani, CIT DR

सुनवाईकीतारीख/ Date of hearing:	03.04.2025
उद्घोषणाकीतारीख/ Pronouncement on	09.04.2025

आदेश / O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the Assessee against the order of the Ld. CIT(Appeals)-29, New Delhi dated 28/06/2024 for the AY 2015-16 in sustaining the penalty levied u/s 271(1)(c) of the Act.

2. Ld. Counsel for the assessee, at the outset, submits that the additions made in the assessment order passed u/s 153A r.w.s. 143(3) of the Act were deleted by the Tribunal in ITA

No.5944/Del/2018 dated 07/03/2025 and a copy of the order of the Tribunal is placed on record.

3. Ld. DR fairly submitted that additions have been deleted by the Tribunal by order dated 07/03/2025.

4. Heard rival submissions, perused the orders of the authorities below and the order of the Tribunal in ITA No.5944/Del/2018 dated 07/03/2025. We observe that the Tribunal by a common order in various assessee's cases including the present assessee before us i.e. Manoj Kumar Tantia, in the appeal against the assessment order passed u/s 153A r.w.s. 143(3) of the Act in assessee's case in ITA No.5944/Del/2018 the Tribunal by order dated 07/03/2025 following the decision taken by the Tribunal in the case of Om Prakash Tantia in ITA No.4737/Del/2018 for the AY 2015-16 deleted the addition made in the assessment of the assessee for the reason that there were no incriminating material found from the assessee during the search and seizure proceedings and the material in the form of statement of third person was relied on in some other search operation for making the additions in the hands of the assessee. Therefore, since the quantum additions were deleted by the Tribunal in the case of the assessee the penalty levied on the basis of such quantum addition will not survive. Thus, we direct the

Assessing Officer to delete the penalty levied u/s 271(1)(c) of the Act for the AY 2015-16. Grounds raised by the assessee are allowed.

5. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 09.04.2025

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 09.04.2025

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi