

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1024/Del/2024 : Asstt. Year : 2016-17

Sudhir Mohan Bansal, E-31, Sector-52, Noida, Gautam Budh Nagar, Uttar Pradesh-201301 (APPELLANT)	Vs	ACIT, Circle-5(3)(1), Gautam Budh Nagar, Noida (RESPONDENT)
PAN No. AAKPB9303K		

**Assessee by: Sh. R. K. Gaur, CA
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 22.04.2025	Date of Pronouncement: 22.04.2025
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ORDER

This assessee's appeal for Assessment Year 2016-17, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1061308087(1) dated 22.02.2024, in proceedings u/s 271C of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It transpires during the course of hearing with the able assistance coming from both the parties that the learned lower authorities have held the assessee to have furnished inaccurate particulars of income; whilst claiming loss of Rs.7,88,200/- as against the exact figure amounting to Rs.72,800/- in question. That being the case, the tribunal is of the considered view that

going by the above twin figures, the possibility of a clerical error in disclosing the true figures could not all together ruled out. The impugned penalty stands deleted in very terms.

4. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 22/04/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 22/04/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR