

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, DEHRADUN**

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. M. Balaganesh, Accountant Member**

**ITA No. 14/DDN/2024 : Asstt. Year : 2007-08**

Ramesh Chand and Group AOP, New Mandir Lane, Main Bazar, Bhagwanpur, Tehsil Roorkee, Distt. Haridwar	Vs	CIT(A)/NFAC, Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABAR9603A</b>		

**Assessee by: Sh. Hemant Arora, CA &  
Sh. Pavitra Arora, CA  
Revenue by: Sh. A. S. Rana, Sr. DR**

<b>Date of Hearing: 17.03.2025</b>	<b>Date of Pronouncement: 23.04.2025</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2007-08, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1058782356(1) dated 15.12.2023, in proceedings u/s 271(1)(c) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that so far as the assessee's sole substantive ground seeking to reverse both the lower authorities respective findings levying section 271(1)(c) penalty is concerned, the same hardly requires our detailed adjudication as the tribunal's earlier order dated 11.08.2017 in

it's appeal ITA No. 5234/Del/2017 has already reversed the quantum addition/disallowance itself as per ground No. 4 raised in the instant appeal.

4. This clinching factual position has gone un-rebutted from the Revenue side. That being the case, we are of the considered view that the impugned penalty has got no legs to stand once the quantum addition has been deleted by the tribunal. The impugned penalty also follows the suit in very terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 23/04/2025.

Sd/-

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**(M. Balaganesh)**  
**Accountant Member**

**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 23/04/2025**

\*Subodh Kumar, Sr. PS\*

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

**ASSISTANT REGISTRAR**