

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC-I : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.4254/Del/2014  
Assessment Year : 2000-01

Anil Kumar Chaudhary,  
Anil Motor Store,  
Village Samalkha,  
New Delhi.  
PAN : AAEP6437H

Vs. ITO,  
Ward-27(3),  
New Delhi.

(Appellant)

(Respondent)

Assessee By : Shri Mayur Jain, Advocate  
Department By : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 30.09.2015  
Date of Pronouncement : 30.09.2015

ORDER

This appeal by the assessee arises out of the order passed by the CIT(A) on 21.5.2014 confirming the penalty of Rs.1,59,030/- imposed by the AO u/s 271(1)(c) of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2000-01.

2. I have heard the rival submissions and perused the relevant material on record. It is observed that the only basis for imposition and confirmation of penalty u/s 271(1)(c) is the addition of Rs.5,03,000/- made by the AO u/s 68 of the Act. It is noticed that the addition so made by the AO has been finally deleted by the Tribunal in quantum proceedings vide its order in ITA No.4328/Del/2011 dated 11.3.2015. A copy of such order has been placed on record. In view of the fact that the very foundation of penalty, being the making of addition has been deleted, there remains no occasion for confirming any penalty. I, therefore, order for the deletion of the penalty.

3. In the result, the appeal is allowed.

The order pronounced in the open court on 30.09.2015.

Sd/-

[R.S. SYAL]  
ACCOUNTANT MEMBER

Dated, 30<sup>th</sup> September, 2015.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.