

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "A" MUMBAI**

**BEFORE SHRI S. RIFAUR RAHMAN (ACCOUNTANT MEMBER) AND  
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No. 906/MUM/2020  
Assessment Year: 2011-12**

M/s Aangan Properties Private  
Limited.,  
C/62, Vibgyor Towers, 9<sup>th</sup> floor,  
Bandra Kurla Complex, Bandra  
East, Mumbai-400051.

**PAN No. AAACA 6921 D**

**Appellant**

**Vs.** The ITO-12(1)(1),  
Room No. 226, 2<sup>nd</sup> floor, Aayakar  
Bhavan, M.K. Road,  
Mumbai-400020.

**Respondent**

Assessee by : Mr. Hitesh Trivedi, AR  
Revenue by : Mr. Brajendra Kumar, DR

Date of Hearing : 25/08/2021  
Date of pronouncement : 14/10/2021

**ORDER**

**PER S. RIFAUR RAHMAN A.M.**

The present appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-20, Mumbai [in short 'CIT(A)'] for the assessment year 2011-12 dated 24.10.2019 and arises out of levied penalty u/s 271(1)(c) of the Income Tax Act, 1961 (in short the Act).

2. At the outset, it is brought to our notice that the present appeal relates to penalty levied u/s 271(1)(c) of the Act in which the Assessing Officer levied the penalty u/s 271(1)(c) of the Act to the extent of ₹12,34,733/- and the same was sustained by CIT(A)-20, Mumbai. It is brought to our notice that ITAT in its order

in ITA No. 3613/M/2017 dated 07.12.2018 deleted the quantum addition made by the Assessing Officer. The relevant order is placed at page No. 53 of the Paper Book. After considering the order of the Co-ordinate Bench in quantum in which the addition was deleted and decided the issue in favour of the assessee. On the same addition, the Assessing Officer levied the penalty u/s 271(1)(c) of the Act.

3. Since the penalty levied by the Assessing Officer becomes infructuous, subsequent to deletion of the quantum of addition. Therefore, we are inclined to delete the addition made by the Assessing Officer by allowing the grounds raised by the assessee.

4. In the result, the appeal filed by the assessee is allowed.

**Order pronounced in the open Court on 14/10/2021.**

Sd/-  
(RAVISH SOOD)  
JUDICIAL MEMBER

Sd/-  
(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Mumbai;  
Dated: 14/10/2021  
Rahul Sharma, Sr. P.S.

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Dy./Assistant Registrar)  
**ITAT, Mumbai**