
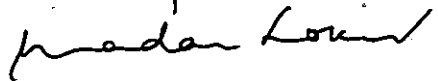




| Sr. No. | Date | Orders |
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| | | <p style="text-align: center;">* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p style="text-align: center;">+ <u>ITA 170/2002</u></p> <p style="text-align: center;">COMMISSIONER OF INCOME TAX DELHI Appellant. Through Mr. J.R. Goel, Adv.</p> <p style="text-align: center;">versus</p> <p style="text-align: center;">M/S B.L.MARKETING SERVICES P. Respondent Through Mr. G.C. Sharma, Sr. Adv. with Mr. Anoop Sharma & Mr. R.K. Raghavan, Advs.</p> <p style="text-align: center;">CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p style="text-align: center;"><u>ORDER</u> % 10.09.2003</p> <p>In this appeal by the revenue under Section 260A of the Income-tax Act, 1961, arising out of ITA No.2163/DEL/95, pertaining to the assessment year 1991-92, the following questions, stated to be substantial questions of law, have been proposed:</p> <p>(a) Whether the learned ITAT was right in law in canceling the penalty imposed u/s 271(1)(c) of the Act in annulling the reassessment orders framed by the A.O. for the assessment year 1991-92?</p> <p>(b) Whether the learned ITAT was correct in law in cancelling the penalty u/s 271(1)(c) of the I.T. Act on the ground that the basis on which the penalty u/s 271(1)(c) was levied have already been quashed as the additions made have been deleted by the Tribunal vide the order passed in ITA No.7498/DEL/94?"</p> <p>We find that the Tribunal has deleted the penalty levied under Section 271(1)(c) of the Act only on the ground that the additions made by the Assessing Officer/CIT (Appeals) have been deleted in the quantum appeal filed</p> |



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| | | <p>by the respondent/assessing. Against the order of the Tribunal in the quantum appeal (ITA No.7498/DEL/94), the revenue had preferred an appeal, being ITA No.115/2002, which was admitted only in respect of the dis-allowance of Rs.9,95,170/-, claimed to have been paid by the assessee to one M/s. En En Diagnostics Ltd. Insofar as the two other additions, namely, of Rs.2,66,513/- and Rs.3,22,167/-, which were the foundation for levy of penalty by the Commissioner of Income-tax, vide order dated 17 February 1995, the appeal had not been admitted. Thus, the deletion of the aforementioned two amounts of Rs.2,66,513/- and Rs.3,22,167/- by the Tribunal has attained finality. That being so, no fault can be found with the order passed by the Tribunal deleting the penalty levied under Section 271(1)(c) in respect of the said amounts.</p> <p>The impugned order does not involve any substantial question of law. The appeal is dismissed accordingly.</p> <p style="text-align: right;">  D.K. JAEN, J  MADAN B. LOKUR, J </p> <p>SEPTEMBER 10, 2003 SS</p> | |