



Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW D</p> <p>+ ITA 1013/2005</p> <p>COMMISSIONER OF INCOME TAX DEL Appellant Through: Mr.J.R. Goel, Adv.</p> <p>versus</p> <p>M/S COOLAGE BEVERAGES LTD. Respondent Through: None.</p> <p>CORAM: HON'BLE MR. JUSTICE T.S. THAKUR HON'BLE MR. JUSTICE SANJIV KHANNA</p> <p style="text-align: center;"><u>ORDER</u> 07.02.2006</p> <p>%</p> <p>The Commissioner of Income Tax (Appeals) as also the Tribunal, have both concurrently recorded a finding of fact to the effect that there was no concealment or manipulation of the primary facts on the part of the assessee to warrant levy of penalty upon it under Section 271(1)(c) of the Income Tax Act 1961. The Tribunal has observed:</p> <p>“On consideration of the matter, we do not see any reasons to interfere in the impugned order of the Ld. CIT(A). She has rightly held that there is no concealment or manipulation of any primary facts on the part of the assessee. Once full facts are correctly stated, merely because of a view taken by the assessee on these facts concealment cannot be imputed or alleged. We, therefore, uphold the impugned orders of the Ld. CIT(A) and dismiss these appeals filed by the Revenue.”</p> <p>Since the penalty levied upon the assessee has been deleted on a clear finding of fact that no concealment or manipulation of the primary facts has been proved by the assessee, we see no substantial question of law arising for</p>



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		<p data-bbox="518 257 1468 302">our consideration in this appeal, which fails and is hereby dismissed.</p> <p data-bbox="1093 436 1348 481">T.S. THAKUR, J</p> <p data-bbox="1093 616 1412 660">SANJIV KHANNA, J</p> <p data-bbox="518 660 837 705">FEBRUARY 07, 2006</p> <p data-bbox="518 705 550 750">ga</p>