



% 15.12.2009

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Present: Ms. Rashmi Chopra, Adv. for the appellant.

+CM No. 17456/2009

For the reasons stated in this application, delay in refiling the appeal is condoned.

CM stands disposed of.

ITA No. 1909/2009

The penalty imposed upon the assessee under Section 271(1)(c) of the Income Tax Act is deleted by the CIT(A) and that order has been affirmed by the Income Tax Appellate Tribunal. The Tribunal followed its earlier decision in respect of the assessee itself. Learned counsel for the appellant concedes that no appeal was filed against that order, which was accepted by the Department.

In these circumstances, no question of law arises for determination, this appeal is accordingly dismissed.

A.K. SIKRI, J.

SIDDHARTH MRIDUL, J.

December 15, 2009

pmc