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IN THE HIGH COURT OF DELHI AT NEW DELHI

ITA No. 1403/2010

Reserved on: 11th November 2017
Decided on: 7th December, 2017

COMMISSIONER OF INCOME TAX, DELHIAppellant
Through: Mr. Ruchir Bhatia, Senior Standing
Counsel, Mr. Puneet Rai, Junior
Standing Counsel and Mr. Gaurav
Kheterpal, Advocate.

versus

MARUTI SUZUKI INDIA LTD Respondent
Through : Mr. S. Ganesh, Senior Advocate with
Ms. Kavita Jha, Mr. S. Sukumaran,
Mr. Anand Sukumar, Mr. Bhuwan
Dhoopar, Ms. Roopali Gupta and Mr.
Bhupesh Pathak, Advocates.

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER
07.12.2017

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Dr. S. Muralidhar, J.:

1. This is an appeal by the Revenue against the impugned order dated 11th September 2009 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.2869/Del/2009 for the AY 1999-00.
2. While no specific question of law has been framed in this appeal the question raised by the Revenue reads as:



“Whether ITAT is erred in deleting the penalty of Rs.225,16,98,223/- levied by the AO under section 271(1)(c) of the Income Tax Act, 1961?”

3. In view of the decision of this Court today in ITA No.31 of 2005, it is plain that the issue is a debatable one not warranting the levy of penalty. Accordingly, the question is answered in the negative, i.e. in favour of the Assessee and against the Revenue.

4. ITA No. 1403 of 2010 is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

DECEMBER 07, 2017

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