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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA 109/2023 & CM APPL. 8844-8845/2023**

PR. COMMISSIONER OF INCOME TAX-7 ..... Appellant

Through: Mr Puneet Rai, Sr. Standing Counsel  
with Mr Ashvini Kumar & Ms  
Madhavi Shukla, Standing Counsels  
& Mr Nikhil Jain, Advocate.

versus

SARA SAE PVT LTD ..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MR JUSTICE VIKAS MAHAJAN**

**ORDER**

% **24.02.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

**CM APPL. 8844/2023**

1. Allowed, subject to just exceptions.

**ITA 109/2023 & CM APPL. 8845/2023** *[Application filed on behalf of the appellant seeking condonation of delay of 56 days in filing the appeal]*

2. Mr Puneet Rai, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that some errors have crept in the appeal papers, which need to be corrected.

2.1 Liberty in that behalf is granted.

3. We may note that the broad issue which arises for consideration is: whether penalty under Section 271(1)(c) of the Income Tax Act, 1961 [in short, 'Act'] could be levied by the Assessing Officer (AO), in view of the notice issued under Section 274 of the Act not referring to the limb under which the penalty notice had been issued.

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3.1 There are two limbs under Section 271(1)(c) of the Act are:

- (i) concealed particulars of income; or
- (ii) furnished inaccurate particulars of income.

4. According to the appellant/revenue, this is a case of furnishing inaccurate particulars.

5. It seems that a coordinate bench of this court [which included Rajiv Shakhder J.] has taken a view with regard to this issue, *via* judgement dated 12.07.2022, in ITA 57/2021, titled ***Pr. Commissioner of Income Tax-3 vs. Ms. Minu Bakshi.***

5.1. We are told that a matter raising similar issue i.e., ITA 90/2020 is listed on 15.03.2023.

6. Accordingly, list the above-captioned matter on the same date i.e., 15.03.2023.

**RAJIV SHAKDHER, J**

**VIKAS MAHAJAN, J**

**FEBRUARY 24, 2023/ ha**

[Click here to check corrigendum, if any](#)

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