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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 777/2023 & CM APPL. 65410/2023**
PRINCIPAL COMMISSIONER OF INCOME TAX 7..... Appellant

Through: Ms Pratishtha Chaudhary, proxy
counsel for Mr Aseem Chawla,
Senior Standing Counsel and Mr
Aditya Gupta, Advocates.

versus

UNITECH ACACIA PROJECTS PVT. LTD Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

% **18.12.2023**

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

CM APPL. 65411/2023

1. Allowed, subject to just exceptions.

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2. This appeal concerns Assessment Year (AY) 2012-13.

3. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 29.03.2023, passed by the Income Tax Appellate Tribunal [in short "Tribunal"].

4. *Via* the impugned order, the Tribunal sustained the order dated 30.10.2019, passed by the Commissioner of Income Tax (Appeals) [in short "CIT(A)"].

5. *Via* the said penalty order, the respondent/assessee has been mulcted with a penalty amounting to Rs.1,95,69,800/-. Apparently, the penalty was

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levied, because inaccurate particulars concerning late deposit and late payment of Tax Deducted at Source (TDS) had been furnished.

6. The record discloses that there was late payment of TDS amounting to Rs.5,99,09,832/-. Insofar as the late deposit of TDS was concerned, the amount was pegged at Rs.1,22,09,703/-.

7. The Assessing Officer [in short, "AO"] made additions on account of aforesaid amounts; however, the CIT(A), *via* order dated 30.03.2017, while confirming the addition of Rs.5,99,09,832/-, scaled down the addition with regard to the other amount i.e., Rs.1,22,09,703/- to Rs. 4,07,000/-.

8. The notice issued to the respondent/assessee under Section 271(1)(c) of the Income Tax Act, 1961 [in short "Act"] has not been placed on record.

8.1 We would like learned counsel for the appellant/revenue to place the notice on record.

9. Meanwhile, notice shall be issued to the respondent/assessee regarding the interlocutory application seeking condonation of delay in filing the appeal.

10. Accordingly, list the above-captioned matter on 15.03.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 18, 2023

MS

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

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