(2010) 09 P&H CK 0263

In the Punjab And Haryana At Chandigarh

Case No : Income Tax A. No. 667 of 2009

Commissioner of Income Tax — APPELLANT

Vs

Shri Satish Kumar Arora — RESPONDENT

Date of Decision : 20-09-2010

Acts Referred:
Income Tax Act, 1961 — Section 260A, 271(1)(c)

Citation : (2010) 09 P&H CK 0263

Hon'ble Judges : Ajay Kumar Mittal, J;A.K. Goel, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Adarsh Kumar Goel, J.—This appeal has been preferred by the revenue u/s 260-A of the Income Tax Act, 1961 (for short, "the Act") against the order dated 1.4.2009 of the Income Tax Appellate Tribunal, Delhi in I.T.A. No. 3579(Del)/2008 for the assessment year 2004-05 proposing to raise following substantial question of law:

Whether, on the facts and in the circumstances of the case, the Ld. ITAT is justified in upholding the order of the CIT(A) deleting the penalty u/s 271(1)(c) of the Income Tax Act, 1961 on the grounds no basis was left for the levy of penalty as the addition had been deleted by the Tribunal in spite of the fact that appeal of the revenue on quantum against the order of the Ld. ITAT is pending with the Hon''ble High Court?

2. By order passed today in I.T.A. No. 633 of 2009 CIT v. Shri Satish Kumar quantum appeal of the revenue has been dismissed. Appeal against setting aside of penalty does not survive.

3. Accordingly, the appeal is dismissed.

