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

+ ITA 1483/2010

THE COMMISSIONER OF INCOME TAX Appellant
Through: Mr. Sanjeev Sabharwal, Advocate

versus

INDIAN OIL PANIPAT POWER CONSORTIUM LTD.
..... Respondent
Through: None

AND

+ ITA 1482/2010

THE COMMISSIONER OF INCOME TAX Appellant
Through: Mr. Sanjeev Sabharwal, Advocate

versus

INDIAN OIL PANIPAT POWER CONSORTIUM LTD.
..... Respondent
Through: None

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Date of Decision: 28th September, 2010

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MANMOHAN

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| 1. Whether the Reporters of local papers may be allowed to see the judgment? | No |
| 2. To be referred to the Reporter or not? | No |
| 3. Whether the judgment should be reported in the Digest? | No |

MANMOHAN, J

1. Present appeals have been filed under Section 260A of Income

Tax Act, 1961 (in short ‘the Act’) challenging the common order dated 29th September, 2009 passed by the Income Tax Appellate Tribunal (in short “Tribunal”) in ITA Nos. 3366/Del/2009 and 3367/Del/2009, for the Assessment Years 2001-02 and 2002-03 respectively.

2. Mr. Sanjeev Sabharwal, learned counsel for Revenue fairly submitted at the Bar that the present two appeals pertain to imposition of penalty under Section 271(1)(C) of the Act and the quantum appeals with regard to these assessment years have already been dismissed by this Court vide order dated 26th February, 2009 in ITA Nos. 1156 & 1157/2007.

3. Since the quantum appeals have already been dismissed, the present appeals challenging imposition of penalty have to be and are accordingly dismissed but without any order as to costs.

MANMOHAN, J

CHIEF JUSTICE

SEPTEMBER 28, 2010

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