IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1213 OF 2013

Commissioner of Income Tax – 6	**}**	**Appellant**
versus		
M/s. Atcom Technologies Ltd.	**}**	**Respondent**

Mr. Suresh Kumar for the Appellant.

Mr. Jitendra Singh with Ms. Neha Paranjape for the Respondent.

CORAM :- S. C. DHARMADHIKARI &
A. K. MENON, JJ.

DATED :- MARCH 18, 2015

P.C. :-

Having heard both sides and finding that the Commissioner (Appeals) and the Tribunal were right in deleting the penalty we are of the view that the Appeal does not raise any substantial question of law.

2) The Commissioner has referred to the stand of the Assessee and equally the explanation given during the course of the proceedings through the Chartered Accountant. The finding of fact is that the Assessee asked for certain deductions which were not allowed by the Assessing Officer and the dis-allowance was confirmed by the first appellate authority. In such circumstances, it cannot be said that the Assessee filed incorrect particulars of income or concealed particulars of

income. Thus, the Appellant was not found to be guilty of concealment nor can it be said that he furnished no explanation. The Assessing Officer failed to pay any attention to the written explanation given on behalf of the Assessee on 29th March, 2007. If the explanation as given is not false, then, the above conclusions were enough to delete the penalty. Such an order of the Commissioner has been rightly upheld by the Tribunal and by assigning cogent reasons. The Appeal therefore does not raise any substantial question of law. It is accordingly dismissed.

(A.K.MENON, J.) **(S.C.DHARMADHIKARI, J.)**