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

23.

+ **ITA 210/2016**

PR. COMMISSIONER OF INCOME TAX-DELHI-III..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior Standing
Counsel with Ms. Lakshmi Gurung, Advocate.

versus

DILIGENT SERVICES PRIVATE LIMITED Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

ORDER
28.03.2016

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CM APPL No. 11350 of 2016(exemption)

1. Allowed, subject to all just exceptions.

2. The Application is disposed of.

ITA No. 210 of 2016 & CM APPL No. 11351 of 2016

3. This is an appeal directed against the order dated 28th October 2014 of the Income Tax Appellate Tribunal ('ITAT') in ITA No. 510/Del/2012 for the Assessment Year ('AY') 2006-07.

4. This is a penalty appeal where the only question urged is whether the ITAT was justified in deleting the penalty levied on the Respondent Assessee under Section 271(1)(c) of the Income Tax Act, 1961?

5. Having heard learned counsel for the Appellant, the Court is of the view that in the facts and circumstances of the case, there is no legal infirmity in the impugned order of the ITAT. No substantial question of law arises for consideration.

6. The appeal and the application are accordingly dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 28, 2016
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