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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 354/2016 & CM APPL No. 21901-2/2016**

PR.COMMISSIONER OF INCOME TAX -DELHI-III ..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior Standing counsel.

versus

ECOM CONCEPT (INDIA) PVT.LTD. ..... Respondent

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **31.05.2016**

CM No. 21901/2016 (for exemption)

1. The exemption is allowed, subject to all just exceptions.

CM No. 21902/2016 (for condonation of delay of in filing the appeal)

2. For the reasons stated in the application, the delay in filing the appeal is condoned.

3. The application is disposed of.

ITA 354/2016

4.This is an appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') against the order dated 4th November 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2627/Del/2012 for the Assessment Year ('AY') 2001-02.

5. The question urged by the Revenue is whether the ITAT was justified in

upholding the order of the Commissioner of Income Tax, Appeals ['CIT(A)'] deleting the penalty imposed by the Assessing Officer ('AO') under Section 271(1)(c) of the Act.

6. Apart from the fact that the order of the ITAT is concurring with that of the CIT(A), the reasons for deleting the penalty have been adequately discussed in the concurrent orders of the CIT (A) and the ITAT. The Court is not persuaded to hold that the said order suffer from any legal infirmity.

7. No substantial question of law arises for determination by the Court.

8. The appeal is dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MAY 31, 2016
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