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

\+ ITA 428/2016 & ITA 431/2016

PR. COMMISSIONER OF INCOME TAX-9 ..... Appellant
Through: Mr. Ashok Manchanda, Advocate.

versus

VISHU IMPEX PVT. LTD. ..... Respondent
Through: Mr. Sanat Kapoor, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% **09.11.2016**

The question of law urged, i.e., whether the ITAT fell into error in holding that the penalty under Section 271 (D) in the circumstances of the case could not have been imposed because it was beyond the time provided under Section 275 (1) (c), is now covered by the decision of this Court in *Pr. Commissioner of Income Tax-5 v. JKD Capital & Finlease Ltd.* (ITA 780/2015, decided on 13.10.2015).

The appeals, therefore, does not raise any substantial question of law; the same are accordingly dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 09, 2016
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