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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 400/2017**

PRINCIPAL COMMISSIONER OF INCOME
'TAX (CENTRAL)- 1 ..... Appellant
Through: Mr Puneet Rai, Junior Standing Counsel with Mr Gaurav Khetrapal, Advocates

versus

M/S EMIRATES TECHNOLOGIES PVT. LTD. ..... Respondent
Through: Mr Pranjal Srivastava, Advocate

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **18.07.2017**

1.The Revenue is in appeal against the order dated 28th October, 2016 passed by the Income Tax Appellate Tribunal in ITA NO.476/Del./2014 for Assessment Year ('AY') 2010-2011.

2.The question sought to be urged by the Revenue is whether the ITAT erred in law in confirming the order of the Commissioner of Income Tax (Appeal) ['CIT(A)] deleting the penalty imposed upon the Respondent Assessee under Section 271AAA of the Income Tax Act, 1961.

3. The CIT(A) in para 4.7 of the order dated 4th November, 2013 noted that no specific query had been put to the Assessee by drawing his attention to

Section 271 AAA of the Act asking him to specify the manner in which the undisclosed income, surrendered during the course of search, had been derived. The CIT (A), therefore, relying on the decisions of this Court held that the jurisdictional requirement of Section 271AAA was not met.

4. The above view has been concurred with by the ITAT.

5. In the facts and circumstances of the case, the Court is of the view that the concurrent decision of the CIT(A) and the ITAT represent a plausible view which cannot be said to be perverse.

6. No substantial question of law arises for consideration.

7. The appeal is accordingly dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 18, 2017
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