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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ ITA No. 557/2017
\+ ITA No. 558/2017
\+ ITA No. 559/2017
\+ ITA No. 560/2017

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)- 1 ..... Appellant
Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Mr. Sanjay Kumar, Advocate.

Versus

SAHARA INDIA (FIRM) ..... Respondent
Through: Ms. Gargi Sethee, Advocate.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER

% **30.08.2017**

C.M. No. 26768/2017 (exemptions) in ITA No. 558/2017
C.M. No. 26769/2017 (exemptions) in ITA No. 559/2017
C.M. No. 26770/2017 (exemptions) in ITA No. 560/2017

1. Allowed subject to all just exceptions.

ITA Nos. 557/2017, 558/2017, 559/2017 & 560/2017

2. These four appeals by the Revenue are directed against the common order dated 6th January, 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos.397/Del/2011, 3139/Del/2011, 3141/Del/2011 and 3142/Del/2011 for the Assessment Years ('AY') 2003-04 and 2004-05.

3. The ITAT has, in the impugned order, relied upon and earlier order of this

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Court dated 20th September 2012 of this Court, in ITA Nos. 637, 638, 640 and 646 of 2011 which in turn upheld the order dated 17th September 2010 of the ITAT in ITA No.3222-3225/Del/2009. That dealt with identical questions of deletion of penalty imposed by the AO in relation to a group concern, namely, Sahara Indian Financial Corporation Ltd. under Section 271 D and 271 E of the Act.

4. No substantial question of law arises for consideration.

5. The appeals are dismissed but, in the circumstances, without any order made as to costs.

S. MURALIDHAR, J.

Prathiba.

PRATHIBA M. SINGH, J.

AUGUST 30, 2017
'anb'