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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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\+ ITA 689/2017

PR.COMMISSIONER OF INCOME TAX-7 ..... Appellant
Through: Mr. Zoheb Hussain, Senior standing counsel.

versus

HARPREET SINGH ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER

% **18.08.2017**

1. This appeal under Section 260A of the Income Tax Act, 1961 is directed against the impugned order dated 27th January 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 6132/Del/2013 for the Assessment Year ('AY') 2008-09.

2. By the impugned order, the ITAT held on facts that the explanation offered by the Assessee is *bonafide* and that the mistake was inadvertent. It accordingly deleted the penalty levied under Section 271 (1) (c) of the Act.

3. Having heard learned counsel for the Appellant and having perused the impugned order of the ITAT, the Court is not persuaded to hold that any

substantial question of law arises in this appeal. The appeal is accordingly dismissed.

S.MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 18, 2017
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