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

\+ ITA 905/2017

PR. COMMISSIONER OF INCOME TAX-19 ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue.

versus

SH. SURINDER KUMAR GUPA ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **30.10.2017**

The question involved in this appeal under Section 260A of the Income Tax Act, 1961 is the penalty imposed under Section 271, upon conclusion of search procedure pursuant to notice issued under Section 153A. The assessee had urged that in view of explanation 5 to Section 271(1), penalty could not be levied in this case. The ITAT had followed the ruling of this Court, in *Principal Commissioner of Income Tax-19 v. Neeraj Jindal* [2017] 393 ITR 1 (Delhi). This Court notices that the judgment in *Neeraj Jindal* (supra) also was in the context of search in the same group of companies in which the assessee was the Director. As a consequence, the Court holds that there is no substantial question of law involved in this appeal which is accordingly dismissed.

S. RAVINDRA BHAT, J

OCTOBER 30, 2017/kks **SANJEEV SACHDEVA, J**