$~19, 21 & 22

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

\+ ITA 442/2018 & CM APPLN 14358/2018

\+ ITA 444/2018 & CM APPLN 14359/2018

\+ ITA 445/2018 & CM APPLN 14360/2018

PR. COMMISSIONER OF INCOME TAX – 11 ..... Appellant

Through Mr.Zoheb Hossain, Sr. Standing Counsel.

versus

M/S NATIONAL TRAVEL SERVICE ..... Respondent

Through Mr.U.A.Rana and Mr.Himanshu Mehta, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **13.04.2018**

The Revenue appeals are against the decisions of the Income Tax Appellate Tribunal which had set aside the penalty imposed by the Assessing Officer (AO) and upheld by the CIT(A). The ITAT's reasoning is that the since the addition was a question of law framed by this Court, no question of imposing of penalty arises. In this case, the Court notes that additions were inter alia made under Section 2(22)(e) of the Income Tax Act where they were subsequently confirmed. The assessee's appeal has doubted the correctness of the decision which was relied upon while confirming the addition made in this case. Consequently, imposition of penalty does not arise. No question of law arises.

Appeals are dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 13, 2018/ndn