NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 56 of 2019

(Arising out of order dated 09.08.2018 passed in ITA No.118/RPR/2018 by the learned Income Tax Appellate Tribunal, Raipur)

Income Tax Officer-1 Raigarh Chhattisgarh.

---- Appellant

Versus

Raj Kishore Singh Prop. Basudeo Bus Service, Kabir Chowk, Jute Mill Road, Raigarh Chhattisgarh.

---- Respondents

For Appellant	: Shri Amit Chaudhari, Standing Counsel.
For Respondent	: None.

Hon'ble Shri P. R. Ramachandra Menon, Chief Justice
Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board

P. R. Ramachandra Menon, Chief Justice

11.12.2019

1. This is an appeal preferred under Section 260-A of the Income Tax Act, 1961. We have gone through the pleadings and material on record.

2. Heard the learned standing counsel appearing for the Revenue in detail.

3. The basic challenge is with regard to the imposition of penalty in terms of Section 271(1)(c) read with Section 274 of the Income Tax Act, 1961 pursuant to the assessment order dated 26.12.2012 passed by the competent authority wherein the penalty was imposed as per order dated 04.06.2013. This came to be affirmed by the Commissioner vide order dated 02.04.2018, however, in the course of further challenge, the same

came to be reversed by the Tribunal by passing a verdict in favour of the Assessee, which is sought to be interdicted by the Revenue by filing the present appeal.

4. During the course of hearing, we have perused the various Circulars of Central Board of Direct Taxes, particularly Circular No.17 of 2019 dated 08.08.2019 and the subsequent Circular dated 20.08.2018.

5. The learned standing counsel representing the Revenue/Department very fairly brings to the notice of this Court as to the effect of the proceeding in **Income Tax Appeal No.380 of 2015** passed by the **Karnataka High Court** on **23.11.2015,** whereby the plea taken by the Department was repelled.

6. Though the Department took up the matter before the Apex Court by filing Special Leave Petition, after condoning the delay. It was held that there was no merit in the petition and accordingly, the Special Leave Petition was dismissed.

7. We do not find any reason to take a different view. We do not find any question of law suggested by the Department as involving any substantial question of law.

8. The appeal is dismissed accordingly.

Sd/-

(P.R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge

Anu