IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2019

CORAM

THE HONOURABLE DR. JUSTICE VINEET KOTHARI

AND

THE HONOURABLE MR. JUSTICE C.V.KARTHIKEYAN

Rev.Apln.Nos.141 to 146/2019 & CMP.Nos,15365, 15370, 15415, 15422 & 15425/2019

The Additional Commissioner of Income Tax
Business Range VIII, Chennai -6. .. Petitioner in both Petitions

Vs

Sri.K.Devakar .. Respondent in both Petitions

Prayer: Review Application filed under Order XLVII Rule 1 of the Code of Civil Procedure, 1908, seeking review of the judgment dated 01.04.2019 in TCA.No.1383 to 1388 of 2008.

For Petitioner in both Petitions	:	Mr.M.Swaminathan, Standing Counsel
For Respondent in both Petitions	:	Ms.S.P.Aarthi

COMMON ORDER

[Order of the Court was delivered by DR.VINEET KOTHARI, J.,]

The above review applications have been filed by the Income Tax Department pointing out that in the order passed by this Court on 01.04.2019, a cost of Rs.10,000/- was imposed on the Assessing Authority, who imposed the impugned Penalty Order, one Mr.B.B.Rajendra Prasad, Joint Commissioner of Income Tax, Business Range VIII [I/c], Chennai.

2 The learned counsel for the Appellant/Revenue pointed out that the Assessment Order was passed by Mr.B.B.Rajendra Prasad on 15.03.2007 who only initiated the impugned penalty proceedings u/s.271[1][c] of the Act as on that date. But the actual Penalty Order was passed by another Authority, viz., Ms.Anupama D.Shukla, IRS, Additional Commissioner of Income Tax, Business Range-VIII, Chennai-6, on 10.09.2007 u/s.271[1][c] of the Act for the Assessment Years 2000-2001 and 2003-2004 and therefore, the said mistake of name deserves to be corrected in the order dated 01.04.2019 passed by this Court. He further prayed that the Court may take an liberal view of the matter and waive the cost imposed on the Authority while maintaining the order in other aspects.

3 The learned counsel for the respondent/assessee has no objection to the same.

4 Having heard the learned counsel for the parties and taking a liberal view of the matter, we waive the cost imposed on the Assessing Authority who passed the impugned Penalty Order.

5 Accordingly, the Review Applications are allowed and the order dated 01.04.2019 shall stand modified to that extent, deleting the quantum of penalty of Rs.10,000/- to be paid by the Assessing Officer. The other part of the order dated 01.04.2015 is maintained. No costs. Consequently, connected miscellaneous petition is also closed.

[V.K., J.] [C.V.K., J]
30.07.2019

Internet : Yes
AP
To
The Additional Commissioner of Income Tax, Business Range VIII, Chennai -6.

DR.VINEET KOTHARI,. J
&
C.V.KARTHIKEYAN., J
AP

Rev.Appln.Nos.141 to 146/2019

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