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

\+ **ITA 1342/2018**

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

NEW DELHI TELEVISION LTD ..... Respondent

Through: Mr. Sachit Jolly, Advocate with Mr. Siddharth Joshi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **25.02.2019**

1. The present appeal by the Revenue under Section 260A of the Income Tax Act, 1961 is on the issue of penalty and is directed against the order dated 9th May 2018 passed by the Income Tax Appellate Tribunal (ITAT) in I.T.A. No. 1622/Del/2015 for Assessment Year (AY) 2006-07.

2. It may be noted at the outset that the quantum appeal was decided against the Revenue by the ITAT and the appeal against that decision was dismissed by this Court.. The Revenue's further appeal to the Supreme Court is stated to be pending.

3. Meanwhile, as far as AY 2007-08 is concerned, this Court has by the order dated 14th September 2018 in ITA No. 817/2018 rejected the

Revenue's appeal holding that the imposition of penalty in similar circumstances concerning claim of the Assessee of ESOP expenses, was not justified.

4. Consequently, the Court is not inclined to interfere with the impugned order of ITAT in the present appeal which concerns the same issue for AY 2006-07.

5. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

SANJEEV NARULA, J.

FEBRUARY 25, 2019

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