

**BEFORE THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No. 2052/Del/2013
AY: 2002-03**

Dy.CIT, Circle 13(1)
Room no.406, C.R.bldg.
I.P.Estate
New Delhi

vs. Nokia India P.Ltd.
1 & 2, Tower A, SP Infocity
Industrial Plot no.243, Udyog Vihar
Gurgaon

PAN: AAACN 2170 R

(Appellant)

(Respondent)

Appellant by : Ms. Varsha Bhattacharya, Adv.

Respondent by : Sh. Rajesh Kumar, Sr.D.R.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

The present appeal has been filed by the Revenue against the order dated 29.01.2013 passed by Ld.CIT(A)-XX, New Delhi for assessment year (A.Y.) 2002-03, wherein the first appellate authority had deleted the penalty levied by the Assessing Officer (A.O.) on the assessee u/s 271(1)(c) of the Income Tax Act, 1961 (the Act).

2. After hearing rival contentions we find that the Delhi "I" Bench of the Tribunal in ITA No. 242/Del/2010 for Assessment Year 2002-03 and C.O.No.77/Del/2010 and ITA 178/Del/2010 for Assessment Year 2002-03 had resorted the entire matter to the file of the A.O. for denovo adjudication vide order dt. 31st October, 2014.

3. In view of the above we see no reason to interfere in this order of the Ld.CIT(A) for the reason that the penalty in question cannot survive, when

the quantum assessment itself has been restored to the A.O. by the Tribunal. Hence we dismiss this appeal by the Revenue for reasons other than those given by the Ld.CIT(A) in the impugned order.

4. In the result Revenue's appeal is dismissed.

Order pronounced in the open court on 25th January, 2017.

Sd/-
(BEENA A PILLAI)
JUDICIAL MEMBER

Sd/-
J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 25th January, 2017

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Copy of the Order forwarded to:

1. Appellant;
2. Respondent;
3. CIT;
4. CIT(A);
5. DR;
6. Guard File

By Order

Asst. Registrar