

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

**BEFORE SHRI R.S.SYAL, VICE PRESIDENT
AND
SMT. BEENA A. PILLAI, JUDICIAL MEMBER**

**ITA No. 1811/Del/2015
AY: 2009-10**

Prime Infoways Pvt.Ltd. B-33, Shivalik Malvia Nagar New Delhi 110 017 PAN: AADCP5889N	vs.	DCIT, Central Circle 17 New Delhi
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(Appellant)

(Respondent)

Department by : Sh. Ravi Kant Gupta, Sr. D.R.

Assessee by : Sh. H.K. Batra, C.A.

Date of Hearing : 08.08.2018

Date of Pronouncement: 10.08. 2018

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Present appeal is filed by assessee for A.Y. 2009-10 against order dated 05.01.2015 of Ld.CIT(A)-XXVI, New Delhi.

2. At the outset, Ld.A.R. submitted that this Tribunal in ITA No.2466/Del/2013 vide order dated 13th June, 2016 passed for A.Y. 2009-10, has deleted the addition based on which penalty has been levied. Further, Hon'ble Delhi High Court in ITA 803/2016 vide order dated 06th January, 2017 has upheld the order of this Tribunal dated 13.6.2016.

3. Ld.Sr.D.R. though supported the order of authorities below, could not controvert the orders passed by this Tribunal as well as by Hon'ble High

Court in assessee's own case for the A.Y. under consideration in quantum addition.

4. In view of the above, penalty levied in the present appeal cannot be sustained. Accordingly grounds raised by assessee stands allowed.

5. In the result, appeal filed by assessee is allowed.

Order pronounced in the Open Court on 10th August, 2018.

Sd/-

(R.S.SYAL)
VICE PRESIDENT

Sd/-

(BEENA A PILLAI)
JUDICIAL MEMBER

Dated: 10th August, 2018

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

S.No.	Details	Date
1.	Draft dictated on	10.08.18
2.	Draft placed before author	10.08.18
3.	Draft proposed & placed before the Second Member	
4.	Draft discussed/approved by Second Member	
5.	Approved Draft comes to the Sr. PS/PS	
6.	Kept for pronouncement	
7.	Order uploaded on	
8.	File sent to Bench Clerk	
9.	Date on which the file goes to Head Clerk	
10.	Date on which file goes to A.R.	
11.	Date of Dispatch of order	