

आयकर अपीलिय अधिकरण पुणे न्यायपीठ "बी" पुणे में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA No.1344/PUN/2015

निर्धारण वर्ष / Assessment Year : 2007-08

The Dy. Director of Income Tax
(International Taxation), Circle-2, Pune अपीलार्थी/Appellant

Vs.

Tetra Pak India Private Limited,
Plot No.B/53, MIDC Chakan,
Phase-2, Village : Vasuli,
Taluka : Khed,
Pune – 410501 प्रत्यर्थी / Respondent

PAN: AAAC3467B

अपीलार्थी की ओर से / Appellant by : Mrs. Nandita Kanchan
प्रत्यर्थी की ओर से / Respondent by : Shri Nikhil Pathak

सुनवाई की तारीख / Date of Hearing : 15.07.2019	घोषणा की तारीख / Date of Pronouncement: 17.07.2019
--	--

आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The appeal filed by Revenue is against order of CIT(A)-13, Pune, dated 28.07.2015 relating to assessment year 2007-08 against deletion of penalty levied under section 271C of the Income-tax Act, 1961 (in short 'the Act').

2. The present appeal is against levy of penalty under section 271C of the Act. The said penalty is leviable in case of default under section 201(1A) of the Act.

3. The learned Authorized Representative for the assessee at the outset pointed out that the order passed under section 201(1) & 201(1A) of the Act has been held to be barred by limitation and as such, there is no demand outstanding under section 201(1) & 201(1A) of the Act. In such scenario, where the basis for levy of penalty under section 271C of the Act has been held to be nil, then there is no merit in the levy of aforesaid penalty. Accordingly, we hold so.

4. In the result, the appeal of Revenue is dismissed.

Order pronounced on this 17th day of July, 2019.

Sd/-
(ANIL CHATURVEDI)
लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SUSHMA CHOWLA)
न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक Dated : 17th July, 2019.

GCVSR

आदेश की प्रतिलिपि अग्रहित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-13, Pune;
4. The CIT(IT/TP), Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "बी" / DR 'B', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune