

आयकर अपीलिय अधिकरण, दिल्ली न्यायपीठ "जी", नई दिल्ली में

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

सुश्री सुषमा चावला, उपाध्यक्ष एवं श्री प्रशांत महर्षि, लेखा सदस्य के समक्ष  
**BEFORE MS. SUSHMA CHOWLA, V.P & SHRI PRASHANT MAHARISHI, AM**

आयकर अपील सं. / ITA No.5910/Del/2016

निर्धारण वर्ष / Assessment Year 2006-07

M/s Time Bound Contracts Pvt. Ltd.,  
Parsvnath Metro Tower,  
Near Shahdara Metro Station,  
New Delhi-110032.  
PAN-AACCT1772B

.....अपीलार्थी / Appellant

vs

The ITO,  
Ward-25(3), New Delhi.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Sh. Paritosh Jain, Adv.

प्रत्यर्थी की ओर से / Respondent by : Sh. H.K.Choudhary, CIT DR

सुनवाई की तारीख / Date of Hearing : 16.03.2020	घोषणा की तारीख / Date of Pronouncement: 16.03.2020
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**आदेश / ORDER**

**PER SUSHMA CHOWLA,VP**

The present appeal filed by assessee is against order of CIT(A)-13, New Delhi dated 19.08.2016 relating to assessment year 2006-07 against penalty levied under section 271(1)(b) of the Income-tax Act, 1961 (in short 'the Act').

2. The issue raised in the present appeal is against the levy of penalty u/s 271(1)(b) of the Act.

3. The learned AR for the assessee pointed out that the issues raised in the present appeal stands squarely covered by different orders of the Tribunal in assessee's own case.

4. We find that similar issue of levy of penalty under section 271(1)(b) of the Act arose before the Tribunal in ITA No. 5913/Del/2016 relating to Assessment Year 2009-10. The Tribunal vide order dated held as under:-

*"We find merit in the plea of the assessee in this regard. On the perusal of the Tribunal's order in assessee's own case for Assessment Years 2005-06, 2010-11 & 2012-13 vide order dated 07.01.2020, we find that similar default of non-appearance has been noted by the Tribunal and the penalty levied u/s 271(1)(b) of the Act has been cancelled in the respective years. Following the same parity of reasoning, we delete the penalty levied u/s 271(1)(b) of the Act."*

5. We find that the issue raised in the present appeal is squarely covered by earlier order of the Tribunal and following the same parity of reasoning, the penalty levied under section 271(1)(b) of the Act is deleted. The grounds of appeal raised by the assessee are allowed.

6. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 16<sup>th</sup> March, 2020.

**Sd/-**

**(PRASHANT MAHARISHI)**  
लेखा सदस्य / ACCOUNTANT MEMBER

दिल्ली / दिनांक Dated : 16<sup>th</sup> March, 2020

SH

**Sd/-**

**(SUSHMA CHOWLA)**  
उपाध्यक्ष / VICE PRESIDENT

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली  
**Assistant Registrar, ITAT, Delhi**

Draft dictated	16.03.2020
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Order signed and pronounced on	.03.2020
File sent to the Bench Clerk	.03.2020
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	.03.2020