

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUAMR US, JUDICIAL MEMBER**

ITA No.4239/Del/2018
Assessment Year: 2011-12

ACIT Rohtak Circle Rohtak	Vs	Gurgaon Gramin Bank (Now Sarva Haryana Gramin Bank) Rohtak H. O. Near Bajrang Bhawan, Delhi Road, Rohtak Haryana
(APPELLAN		(RESPONDENT)

Appellant	Sh. Anuj Garg, SR. DR
Respondent	Sh. Naveen Kumar, Goyal, CA

Date of hearing:	20/06/2022
Date of Pronouncement:	20/06/2022

ORDER

PER N.K. BILLAIYA, AM:

This appeal by the revenue is preferred against the order of the CIT(A), Rohtak dated 15.03.2018 pertaining to A.Y.2011-12.

2. The solitary grievance of the revenue is that the CIT(A) erred in deleting the penalty of Rs.27,79,990/- levied u/s. 271 (1) (c) of the Act.

3. Since the amount is less than Rs.50 lacs, therefore, this appeal of the revenue has to be dismissed in the light of CBDT Circular No. 17/2019 dated 08.08.2019.

4. In the result, this appeal filed by the revenue is dismissed.

Decision announced in the open court on 20.06.2022.

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:-20.06.2022

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	20.06.2022
Date on which the typed draft is placed before the dictating Member	20.06.2022
Date on which the typed draft is placed before the Other member	20.06.2022
Date on which the approved draft comes to the Sr.PS/PS	20.06.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	20.06.2022
Date on which the fair order comes back to the Sr. PS/ PS	20.06.2022
Date on which the final order is uploaded on the website of ITAT	20.06.2022
Date on which the file goes to the Bench Clerk	20.06.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	