

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI KUL BHARAT, JUDICIAL MEMBER**

ITA No. 6797/DEL/2018 [A.Y 2002-03)  
ITA No. 6798/DEL/2018 [A.Y 2003-04)  
ITA No. 6799/DEL/2018 [A.Y 2004-05)

M/s Odeon Builders Pvt Ltd  
C/o Charitra Gupta & Co  
House No. 1865, Sector - 9  
Faridabad, Haryana

Vs.

The Dy. C.I.T  
Central Circle -1  
New Delhi

PAN: AAACO 0155 H

(Applicant)

(Respondent)

Assessee By : Shri S.K. Gupta, CA  
Department By : Shri Jeetender Chand, Sr. DR

**Date of Hearing : 08.09.2022**  
**Date of Pronouncement : 08.09.2022**

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

The above captioned three separate appeals by the assessee are preferred against three separate orders of the Id. CIT(A) - 26, New Delhi dated 27.08.2018 and 27.06.2019 pertaining to Assessment Years 2002-03, 2003-04 and 2004-05.

2. Since common issues are involved in all the three captioned appeals, they were heard together and are disposed of by this common order for the sake convenience and brevity.

3. The common grievance in all the three appeals relate to the levy of penalty u/s 271(1)(c) of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'] , though the quantum of penalty may differ in each Assessment Year under consideration.

3. At the very outset, the ld. counsel for the assessee stated that qua the dispute in respect of quantum additions in the respective Assessment Years have been settled under the Vivad se Vishwas Act, 2020 and, therefore, the assessee is eligible for immunity provided u/s 3 of the Vivad se Vishwas Act, 2020.

4. The ld. DR fairly conceded to this.

5. We have carefully perused the impugned orders vis-a-vis Form No. 5 issued by the designated authority for the respective Assessment Years. We have also carefully perused Section 3 of the Vivad se

Vishwas Act, 2020. We find force in the contention of the ld. counsel for the assessee.

6. We, therefore, restore the impugned appeals to the file of the Assessing Officer. The Assessing Officer is directed to verify the details in Form No. 5 qua the levy of penalty u/s 271(1)(c) of the Act for respective Assessment Years r.w.s 3 of the Vivad se Vishwas Act, 2020 and if the claim of the assessee is found to be correct, then decide the issue as per the provisions of law.

7. In the result, all the three appeals of the assessee in ITA Nos. 6797/DEL/2018, 6798/DEL/2018 and 6799/DEL/2018 are allowed for statistical purposes.

The order is pronounced in the open court on 08.09.2022.

**Sd/-**

**[KUL BHARAT]  
JUDICIAL MEMBER**

**Sd/-**

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 05<sup>th</sup> September, 2022.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

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