

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

Before Dr. B. R. R. Kumar, Accountant Member

Ms. Astha Chandra, Judicial Member

ITA No. 889/Del/2023 : Asstt. Year : 2012-13

ITA No. 890/Del/2023 : Asstt. Year : 2013-14

ITA No. 891/Del/2023 : Asstt. Year : 2014-15

DCIT, Circle-7(1), New Delhi-110002	Vs.	Exl Service.com (Indi) Pvt. Ltd., 414, 4 th Floor, DFL Jasola Tower-B, Plot No. 10-11, DDA District Centre, New Delhi-110044
(APPELLANT)		(RESPONDENT)
PAN No. AAACE5174C		

Assessee by : Sh. Saksham Singhal, Adv.

**Revenue by : Sh. T. James Singson, CIT DR &
Sh. Vivek Kr. Upadhyay, Sr. DR**

Date of Hearing: 31.08.2023

Date of Pronouncement: 31.08.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeals have been filed by the Revenue against the orders of National Faceless Appeal Centre (NFAC), Delhi dated 31.01.2023.

2. At the outset, it has been brought to our notice that the "Quantum addition" stands deleted by the order of the Tribunal in assessee's own case in ITA No. 5435/Del/2017, ITA No. 5436/Del/2017 and ITA No.8452/Del/2019 for A.Y. 2012-13, A.Y. 2013-14 and A.Y. 2015-16 vide order dated 08.03.2021, hence, the penalty levied u/s 271(1)(c) is hereby directed to be obliterated.

3. In the result, the appeals of the Revenue are dismissed.
Order Pronounced in the Open Court on 31/08/2023.

Sd/-

(Astha Chandra)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 31/08/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR