

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

**BEFORE SH. G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.1262/Del/2022
(Assessment Year: 2011-12)

DCIT Room No.398, C.R. Building, New Delhi.	Vs.	Bombardier Transportation India P. Ltd. 3 rd Floor, Novotel Pullman, Hotel Commercial Tower, Aerocity, Delhi International Airport, New Delhi. PAN No.AAACA5584C
(APPELLANT)		(RESPONDENT)

Revenue by	Ms. Sapna Bhatia, CIT-DR
Assessee by	Shri Deepak Chopra, Adv. Ms. Priya Tondon, Adv. Shri Anmol Anand, Adv.

Date of hearing:	19.12.2023
Date of Pronouncement:	25.01.2024

ORDER

PER ANUBHAV SHARMA, JM :

The Revenue has come in appeal, challenging the order dated 24.09.2020 u/s 250(6) of the Income Tax Act, 1961 (hereinafter referred as the 'Act') passed by the Ld. Commissioner of Income Tax (Appeals)-44, New Delhi (hereinafter referred as Ld. CIT(A)), pertaining to AY 2011-12.

2. The Revenue has challenged the deletion of penalty of Rs.33,47,40,340/- levied u/s 271(1)(c) of the Act for furnishing inaccurate particulars of its income.

3. At the time of hearing, it transpired that the Tribunal by its order dated 09.08.2019 in ITA No.1358/Del/2017 for the relevant assessment year has already set aside the issues on merits to TPO for fresh adjudication/determination.

4. Ld. DR was unable to impress that any appeal against the same has been preferred by the Revenue. Thus, where the basis of imposition of penalty i.e. adjustments in the ALP and the enhancement of the income, no longer survives that the Ld.CIT(A) was justified to delete the penalty. There is no substance in the grounds raised. The appeal of Revenue is dismissed.

Order pronounced in the open court on 25.01.2024

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Date:- 25.01.2024

**Kavita Arora, Sr. PS*

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

ASSISTANT REGISTRAR
ITAT NEW DELHI