

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'G' : NEW DELHI)**

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER  
and  
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No.9404/DEL/2019  
(Assessment Year: 2009-10)**

DCIT, Circle 25 (1), New Delhi.      vs.      Telecommunications Consultants India Ltd.  
TCIL Bhawan, Greater Kailash – 1,  
New Delhi – 110 048.

**(PAN : AA ACT0061H)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Suyansh Sinha, Advocate  
REVENUE BY : Shri Dharm Veer Singh, CIT DR

Date of Hearing :            20.08.2024  
Date of Order     :            23.08.2024

**ORDER**

**PER S.RIFAUR RAHMAN,AM:**

The Revenue has filed appeal against the order of the Learned Commissioner of Income Tax (Appeals)-15, New Delhi [“Ld. CIT(A)”, for short] (NFAC) dated 06.09.2019 for the Assessment Year 2009-10.

2. Ld. AR for the assessee submitted that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the “Vivad Se Vishwas Scheme, 2020” and the same has been settled and also Form 5 was issued by the Tax Department. He further submitted that the impugned assessment was challenged in ITA No.9129/Del/2019 before this

tribunal which was decided vide order dated 16.03.2023 after the issuance of Form 5 under VSVS. He submitted that in view of the aforesaid, the penalty levied under section 271(1)(c) of the Income-tax Act, 1961 (for short 'the Act') against the original assessment, which is challenged by the Revenue in the present appeal, does not survive and the same may be deleted and the appeal be dismissed.

3. Keeping in view the aforesaid facts, when the assessment order on the basis of which penalty u/s 271(1)(c) is levied is decided under VSVS and Form 5 has also been issued, there remains no basis at all for levying the penalty. So, in view of the matter, the penalty order passed by the AO is set aside and the appeal filed by the Revenue is hereby dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

**Order pronounced in the open court on this 23<sup>rd</sup> day of August, 2024**

Sd/-  
**(SUDHIR PAREEK)**  
**JUDICIAL MEMBER**

sd/-  
**(S.RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Dated: 23.08.2024  
TS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)-15, New Delhi.
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI