

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No.2831/DEL/2017  
Assessment Year: 2012-13

<b>Deputy Commissioner of Income Tax, Circle – 1 (2) (2), (Intl. Tax), New Delhi</b>	<b>Vs</b>	<b>M/s.E's Inc. KPMG Maruthi Infotech Centre, 11/1 &amp; 12/1, East Wing, 2<sup>nd</sup> Floor, Koramangal, Inner Ring Road, Bangalore- 560071 PAN No. AACCE9293N</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Umesh Takyar, Sr. DR
Respondent by	None

Date of hearing:	05/01/2021
Date of Pronouncement:	05/01/2021

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the revenue is preferred against the order of the CIT(A)-42, New Delhi dated 14.10.2016 pertaining to A.Y. 2012-13.

2. A solitary grievance of the revenue is that the CIT(A) erred in deleting the penalty of Rs. 39.47 lacs levied u/s. 271 (1)(c) of the Act.

3. This appeal by the revenue has to be dismissed in the light of the CBDT circular No. 17 of 2019. The appeal is accordingly dismissed.

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

5. Decision announced in the open court in the presence of both the representatives on 05.01.2021.

**Sd/-**  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:-05.01.2021

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	05.01.2021
Date on which the typed draft is placed before the dictating Member	05.01.2021
Date on which the typed draft is placed before the Other member	05.01.2021
Date on which the approved draft comes to the Sr.PS/PS	05.01.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	05.01.2021
Date on which the fair order comes back to the Sr. PS/ PS	05.01.2021
Date on which the final order is uploaded on the website of ITAT	05.01.2021
Date on which the file goes to the Bench Clerk	05.01.2021
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	