

IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: E: NEW DELHI)  
BEFORE SHRI I.C. SUDHIR AND SHRI P. MAHARISHI

to 7038  
ITA No. 7034/Del/2014 : Assessment Yr: 2006-07

M/s. M.G. Contractors Pvt. Ltd., Vs. DCIT,  
Faridabad. CC-1, Faridabad.

Applicant by: Shri P.C. Yadav, Adv.  
Department by: Shri P. Dam Kanunjia, Sr. DR

ORDER

21.06.2016:

On the last date of hearing i.e. 13.06.2016, after completion of hearing of arguments of the Learned AR, the Learned Senior DR had shown his doubt as to whether he is competent to argue the present matters as these are penalty matters under section 271(1)(c) of the Income-tax Act, 1961 arising out of the assessment framed under sec. 153A of the Act. He was under this impression that he is not empowered to argue such penalty matters. The hearing was accordingly adjourned for today in the category of part-heard. Today again, similar doubt has been expressed by the Learned Senior DR which has been opposed by the Learned AR with the submission that as per CBDT Instruction No. 9/2013 dated 22.7.2013 – Part No. 2(A)(viii) of appeals against imposition of penalty or levy of interest in which the aggregate of penalty imposed or interest levied by the Assessing Officer which are under dispute/subject matter of appeals in a case is more than Rs. 3 crores in the cities of Mumbai and Delhi are to be argued by the CIT(DR) and the matters other than this is to be argued by the Learned Senior DR while representing the Revenue. He pointed out that in the present case, none of the appeals is having penalty more than Rs. 3 crores and the

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maximum penalty levied is Rs.73,54,710 in the appeal for the assessment year 2007-08 [ and penalty levied in all the appeals totaled to Rs.1,48,94,382] .

Having gone through the above cited CBDT Instructions, we are of the view that there is no reason to doubt as expressed by the Learned Senior DR that he is not competent to argue the present appeals on behalf of the Revenue as these penalty appeals have arisen out of the assessments framed under sec. 153A of the Income-tax Act, 1961. The Learned Senior DR sought time to come prepared to argue the case as in view of the present order of the ITAT, he is ready to argue the case. The hearing is accordingly adjourned to 24.06.2016 as part-heard. Copy of this order be supplied to the parties.

  
( P. MAHARISHI )  
ACCOUNTANT MEMBER


  
( I.C. SUDHIR )  
JUDICIAL MEMBER

Dated: 21 /06/2016

\*Mohan Lal\*

Copy forwarded to:

- 1) Applicant
- 2) Respondent
- 3) CIT
- 4) CIT(Appeals)
- 5) DR:ITAT

  
ASSISTANT REGISTRAR