



\$~4

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA 230/2023**

**COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)-1,
DELHI** Appellant

Through: Mr Sunil Agarwal, Sr Standing
Counsel with Mr Shivansh B. Pandya,
Standing Counsel and Mr Utkarsh
Tiwari, Adv.

versus

**CONVERGYS CUSTOMER
MANAGEMENT GROUP INC.** Respondent

Through: Mr Ajay Vohra, Sr Adv. with Dr
Shashwat Bajpai, Mr Shashank Garg
and Mr Mahir Khanna, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

%

17.10.2023

[Physical Hearing/Hybrid Hearing (as per request)]

1. This appeal concerns Assessment Year (AY) 2009-10.
2. Having heard learned counsel for the parties, according to us, the appeal requires consideration.
3. Accordingly, the appeal is admitted. The following substantial questions of law are framed for consideration by this court:
 - (i) Whether the Income Tax Appellate Tribunal [in short, "Tribunal"] misdirected itself, on facts and in law, in not deleting the penalty imposed on the respondent/assessee under Section 271AA of the Income Tax Act, 1961 [in short, "1961 Act"] for alleged failure to maintain information and documents, as prescribed

ITA 230/2023

page 1 of 2



in Section 92D of the 1961 Act read with Rule 10D of the Income Tax Rules, 1962 [in short, “1962 Rules”]?

(ii) Whether the Tribunal erred, on facts and in law ,by not following its earlier decision rendered *qua* AY 2006-07 and AY 2008-09, although, the facts obtaining in the said AYs and the AY in issue were *pari materia*?

4. List the matter on 12.01.2024 along with ITA Nos.59/2021 & 60/2021.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

OCTOBER 17, 2023

aj

[Click here to check corrigendum, if any](#)