$~85

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

\+ CRL.M.C. 7296/2025

CHINTELS INDIA PRIVATE LIMITED & ORS. .....Petitioners

Through: Mr. Ajay Vohra, Senior Advocate with Mr. Vijay Pal Dalmia, Mr. Rohit Jain, Mr. Rajat Jain & Mr. Ankush Mangal, Advocates

versus

INCOME TAX OFFICE .....Respondent

Through: Mr. Sanjay Kumar, Sr. SC with Ms. Monica Benjamin, Jr. SC & Ms. Easha, Jr. SC

CORAM:
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% 14.10.2025

CRL.M.A. 30632/2025 EXEMPTION FROM FILING CERTIFIED COPIES ETC.

Allowed, subject to all just exceptions.

The application accordingly stands disposed of.

CRL.M.C. 7296/2025 & CRL.M.A. 30631/2025 STAY

1. This is a petition under Section 528 BNSS for quashing of complaint under Section 276-C (1), 277 read with 278-B of the Income Tax Act for the Assessment Year 2010-11, being CC No. 3773/2017 and for setting aside the order dated 11.08.2025, passed in Criminal Revision No. 400/2019 under Section 397 Cr. PC, which was filed for setting aside the order dated 18.04.2019, by which, the learned ACMM dismissed the discharge application of the petitioners.

2. Mr. Vohra, learned Senior Counsel, who appears for the petitioner, submits that vide order dated 20.03.2014, the respondent department levied penalty under Section 271(1) (C) of the Income Tax Act, 1961 on petitioner No. 1 for concealing the particulars of his true income and furnishing inaccurate particulars of its income. However, CIT(A) dismissed the penalty appeal vide order dated 30.03.2016.

3. It is further submitted that aggrieved by such order, petitioners filed an appeal before the Income Tax Appellate Tribunal (ITAT) which, vide order dated 31.03.2017, quashed the penalty proceedings qua the petitioners for the Assessment Year 2009-10.

4. Learned counsel, appearing for the department, submits that deletion of the penalty is on technical grounds and is not an order passed on merits.

5. Issue notice.

6. Notice accepted by the learned counsel appearing for the department, who seeks time to file affidavit.

7. Affidavit be filed on or before the next date.

8. List on 13.01.2026.

RAVINDER DUDEJA, J.

OCTOBER 14, 2025
RM/AK