

**IN THE HIGH COURT OF DELHI AT New Delhi**

**06.07.2009**

**Present: Mr. Jagdish Rai Goel, Advocate for the appellant.  
None for the respondent.**

**ITA No. 80/2006 M/S SINGH ENTERPRISES**

**Assessee had claimed brokerage deduction out of the total rent received by him from the assessee, which was disallowed as not admissible under Section 23(1) of the Income Tax Act. However, on that basis, we are of the opinion that penalty proceedings could not have been initiated by the assessee, as it was not the case of giving wrong particulars or concealment of any particulars inasmuch as complete information and particulars about the rent received and the brokerage claimed were given. Therefore, the ITAT has rightly set aside the order of the CIT (A). No question of law arises in this case. In these circumstances, this appeal is dismissed.**

**A.K. SIKRI, J.**

**VALMIKI J. MEHTA, J.**

**July 06, 2009**

**pmc**