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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 262/2016

PR CIT-21

..... Appellant

Through: Mr Ashok K. Manchanda, Senior
Standing counsel with Ms Vibhooti Malhotra,
Junior Standing counsel and Mr Aamir Aziz,
Advocate.

versus

SHIKHAR MAHAJAN

..... Respondent

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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28.04.2016

CM No.14125/2016

1. Allowed, subject to all just exceptions.

ITA 262/2016

2. This appeal by the Revenue is directed against the order dated 23rd September, 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4975/Del/2011 for the Assessment Year ('AY') 2006-07.

3. It is not in dispute that issue concerning deletion of the addition made by the AO under Section 69B of the Act is covered against the Revenue and in favour of the Assessee by the decision of this Court in *Commissioner of Income Tax v. Puneet Sabharwal (2011) 338 ITR 485 (Del)*. Therefore, no

substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 28, 2016
MK