

\$~2

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

ITA 361/2016

SKYLINE ENGINEERING CONTRACT (INDIA) PVT.LTD.... Appellant
Through: Dr. Rakesh Gupta with Mr. Somil Agarwal,
Mr. Rohit Kr. Gupta and Ms. Monika Ghai,
Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-III Respondent
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel
with Mr. Sanjay Kumar, Jr. Standing Counsel and Mr.
Vikrant A. Maheshwari, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

22.11.2016

%

The question of law sought to be urged in this case is “whether the order of remand by the ITAT was in the circumstances justified.” This Court is of the opinion that no such question can be framed under Section 268 having regard to the circumstances of the case. At the same time, we clarify that the Assessing Officer shall proceed to decide the matter remitted uninfluenced by the observations of the ITAT.

The appeal is accordingly disposed of.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 22, 2016

/vikas/