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

\+ ITA 468/2016 & C.M.No.26615/2016

PR. COMMISSIONER OF INCOME TAX-9 ..... Appellant

Through: Mr.Rahul Chaudhary and Mr.Raghvendra, Advocates

versus

VASHISTHA BUILDERS & ENGINEERS PVT. LTD. ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

<u>O R D E R</u>

% 24.08.2016

The revenue urges that Income Tax Appellate Tribunal (ITAT) fell into error in setting aside the remand on the ground that notice under Section 143 (2) was issued by the AO after the time prescribed in that regard. This court notices – upon consideration of the submissions and material on record that ITAT's findings on the factual analysis concluded that the assessee in fact objected to the delayed notice. This fact appears to have been overlooked by the CIT (A). So far as the ground urged with respect to applicability of Section 292 BB is concerned, the ITAT has considered this as well; in any event that provision can be made applicable for assessment year 2008-2009 onwards. The present concerns AY 2007-2008.

Being a bare finding of fact, we are of the opinion that no substantial question of law arises. The appeal along with the pending application is therefore dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

AUGUST 24, 2016
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