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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 6/2016**

PR.COMMISSIONER OF INCOME TAX -4 ..... Appellant

Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel, Mr Shikhar Garg and Mr Sharad Agarwal, Advocates.

versus

HINDUSTAN TIN WORKS LTD., ... Respondent

Through

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% 12.01.2016

CM No.322/2016

1. For the reasons stated in the application, the delay of 200 days in re-filing the appeal is condoned.

2. The application stands disposed of.

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3. This appeal by the Revenue is directed against the order dated 24th September, 2014 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.1442/Del/2013 for the Assessment Year ('AY') 2009-10. The

question urged by the Revenue is whether the ITAT has erred in deleting the addition of Rs.75.25 lacs made by the Assessing Officer ('AO') on account of the commission paid by the Assessee outside India?

4. In allowing the appeal of the Assessee, the Commissioner of Income Tax [CIT(A)] in the order dated 26th December, 2012 extensively discussed the evidence on record and concluded that the payee i.e. Parliament International Ltd. U.K had facilitated sales for the Assessee which had helped in increasing the turnover of the Assessee significantly and, therefore, there was no justification in the AO concluding that the payment was not on account of any business expediency. This being a purely factual finding which has been concurred with by the ITAT, no substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 12, 2016
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