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

\+ ITA 802/2016

PR.COMMISSIONER OF INCOME TAX-20 ..... Appellant
Through: Mr. Zoheb Hossain, Adv.

versus

SHIPRA ESTATE LTD. & JAI KISHAN ESTATE DEVELOPERS PVT.LTD ..... Respondent
Through

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 16.11.2016

The questions of law urged in this case by the Revenue firstly pertained to the method of accounting adopted by the assessee for the concerned assessment year. On this, though the Assessing Officer ('AO') had rejected the assessee's explanation, concurrently the Appellate Authorities i.e. the Commissioner of Income Tax (Appeals) [CIT(A)] and the Income Tax Appellate Tribunal ('ITAT') ruled in its favour. This Court also notices that the ITAT's ruling is based upon several previous judgments on this Court and is also based on rule of consistency vis-a-vis the previous years. Therefore, no question of law arises.

As far as the second issue sought to be agitated i.e. applicability of deduction [Section 80(IB)(10)], the ITAT has remitted the matter for factual determination by the CIT(A). In this circumstances, no questions of law on that account arises.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 16, 2016/kk