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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 31/2016 & CM No.836/2016**

THE PR. COMMISSIONER OF INCOME TAX-3 ..... Appellant
Through: Mr Rahul Chaudhary, Senior Standing Counsel with Mr Raghvendra Singh, Junior Standing Counsel.

Versus

DLF UTILITIES LTD. ..... Respondent
Through: Ms Kavita Jha and Ms Roopali Gupta, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **18.01.2016**

<u>CM No. 836/2016 (for condonation of delay)</u>

1. The delay of 77 days in re-filing of the appeal is condoned.

2. The application stands disposed of.

<u>ITA 31/2016</u>

3. This appeal by the Revenue is directed against the order dated 20th February, 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4781/Del/2012 for the Assessment Year 'AY' 2008-09.

4. The impugned order of the ITAT upheld the order of the Commissioner of Income Tax (Appeals) ['CIT(A)'] dated 8th June, 2012 whereby a number of additions as ordered by the Assessing Officer ('AO') by the order dated 21st

December, 2010 were directed to be deleted. The additions were made on account of notional interest charged on interest free security deposits to group companies, power and fuel expenses, miscellaneous contract expenses under the head 'repair and maintenance' (which was held to be capital expenditures), hire charges, event expenses and consultancy charges, prior expenses, interest paid on TDS and legal and professional charges.

5. The only grievance made before the Court is that while the Assessee failed to produce the necessary documents and other supporting evidence before the AO, it was permitted to do so before the CIT (A) without the AO being afforded an adequate opportunity to rebut the said evidence.

6. Having examined the orders of the CIT(A) as well as the ITAT, the Court finds that the findings are purely factual and are based on a detailed analysis of the evidence produced by the Assessee. The Court is not persuaded to hold that either of the orders suffers from perversity warranting any interference. No substantial question of law arises. The appeal and the pending application are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 18, 2016/MK