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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 52/2016**

PR. COMMISSIONER OF INCOME TAX, CENTRAL-III .............Appellant

Through: Mr. Dileep Shivpuri, Senior Standing counsel with Mr. Zoheb Hossain, Advocate.

versus

MAYA GUPTA ..... Respondent

Through: Ms. Poonam Ahuja with Mr. Somil Agarwal and Mr. Rohit Kumar Gupta, Advocates.

**CORAM:**
**JUSTICE S. MURALIDHAR**
**JUSTICE VIBHU BAKHRU**

**O R D E R**

% **29.01.2016**

1. This is an appeal under Section 260A of the Income Tax Act, 1961 ('Act') by the Revenue against the order dated 8th July 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 5701/Del/2014 for the Assessment Year ('AY') 2009-10.

2. The question urged by the Revenue is whether the ITAT was justified in quashing the order passed by the Commissioner of Income Tax ['CIT'] on 6th March 2014 under Section 263 of the Act whereby the assessment order was set aside and the Assessing Officer ('AO') was directed to frame the assessment afresh.

3. There were three issues which were picked up by the CIT. One was regarding the claim of deduction of Rs.6,36,111 as interest. The second was regarding an addition of Rs.1 crore as income from other sources and the third being the failure of the AO to conduct an enquiry of the sale of other properties by the Assessee during the AY in question.

4. Having perused the order of the ITAT and having examined the impugned order of the CIT, the Court finds that each of the issues raised by the CIT in the order dated 6th March 2014 under Section 263 of the Act has been elaborately discussed by the ITAT with reference to the evidence on record. The ITAT has been satisfied that there was no warrant for exercise of the powers by the CIT under Section 263 of the Act. The Court is unable to be persuaded to hold that the impugned order of the ITAT is perverse or that any substantial question of law arises for determination.

5. Accordingly, the appeal is dismissed.

**S. MURALIDHAR, J**

**VIBHU BAKHRU, J**

**JANUARY 29, 2016**/dn