NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case (Income Tax Appeal) No. 87 of 2017

Assistant Commissioner of Income Tax Circle 2(1) Raipur (Chhattisgarh)

---- Appellant

Versus

Avinash Builders Avinash House Maruti Business Park G.E. Road Raipur (Chhattisgarh)

---- Respondent

For Appellant : Ms. Naushina Ali, Advocate.

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Sharad Kumar Gupta, Judge.

Order on Board

Per Thottathil B. Radhakrishnan, Chief Justice

30/06/2017

We have heard the learned counsel for the Appellant-Revenue on all the issues sought to be raised. We have perused the impugned order of the Income Tax Appellate Tribunal, Raipur Bench, Raipur and are of the view that the questions raised are fundamentally those which revolve on issues of facts. The adjudication by the Tribunal or by the authorities of the department do not give rise to any substantial question of law for consideration in this income tax appeal in favour of the Revenue under Section 260A of the Income Tax Act, 1961. We therefore hold that this appeal does not merit acceptance, the same is liable to be and is dismissed in *limine*.

Sd/- **Sd/-**

(Thottathil B. Radhakrishnan)
CHIEF JUSTICE

(Sharad Kumar Gupta)
JUDGE

Anu