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

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\+ **ITA 110/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-10 ..... Appellant

Through: None

versus

RANO SINGH ..... Respondent

Through: None

CORAM: JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% **18.04.2017**

1. Office note has been perused. It is pointed out that the date of the impugned order of the ITAT as stated in para 1 of the order dated 10th April, 2017 should be corrected as "20th July, 2016" and the ITA No. should be corrected as "ITA No. 4960/Del/2012". The corrected order dated 10th April, 2017 shall now read as under:

"**<u>CM No.4649/2017 (for exemption)</u>**

1. Allowed, subject to all just exceptions.

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2. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('the Act') is directed against the order dated 20th July, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 4960/Del/2012 pertaining to Assessment Year ('AY') 2008-09.

3. The question of law sought to be urged by the Revenue concerns the deletion by the Commissioner of Income Tax (Appeals) ['CIT(A)'] of an addition of Rs. 65,40,234/- made on account of treating the amount as 'bogus advances'.

4. Having examined the order of the ITAT in the light of the order passed by the CIT (A), the Court finds that the concurrent findings by both the authorities are purely on a question of fact which does not give rise to any substantial question of law.

5. The appeal is dismissed."

S. MURALIDHAR, J

NAJMI WAZIRI, J

APRIL 18, 2017

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