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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 251/2017**

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

GOMATI CONSULTANTS PVT. LTD. ..... Respondent

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER
% **28.04.2017**

1. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is against an order dated 4th July, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 4594/Del/2013 for the Assessment Year ('AY') 2008-09.

2. The question sought to be urged is whether the Commissioner of Income Tax (Appeals) ['CIT (A)'] erred in deleting the addition of Rs.67 lakhs made by the Assessing Officer ('AO') on account of share application money received by the Assessee under Section 68 of the Act. The ITAT has affirmed the order of the CIT (A).

3. Having heard learned counsel for the Appellant and having perused the concurrent orders of CIT (A) and ITAT, the Court is of the view that the findings have turned purely on facts and no substantial question of law

arises for consideration.

4. The appeal is dismissed.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 28, 2017
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