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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 348/2017**

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr. Rahul Chaudhary, Senior standing counsel.

versus

NOIDA MEDICARE CENTRE LTD ..... Respondent

**CORAM:**
**JUSTICE S.MURALIDHAR**
**JUSTICE PRATHIBA M. SINGH**

**O R D E R**
% **12.07.2017**

1. The Revenue in this appeal under Section 260A of the Income Tax Act, 1961 ('Act') challenges an order dated 27th October 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 630/Del/2014 for the Assessment Year 1994-96.

2. The Revenue urges the following questions for consideration:

> (i) Whether in facts and circumstances of the case, the ITAT is legally justified in deleting disallowance of Rs. 36,00,000 on account of unproved purchases by the Assessee solely on the ground that the Assessee has produced purchases invoice and the payment was made through the banking channel and by ignoring uncontroverted finding of the facts recorded by the AO that alleged purchases were not proved by the Assessee and there was credible findings to reject the claim of the Assessee?

> (ii) Whether in facts and circumstances of the case, the ITAT is legally justified in deleting addition of Rs. 42,25,000 on account of unexplained credit by ignoring the categorical finds of facts as recorded by the AO that the Assessee had not proved that the credit actually represented the export proceeds?

3. Having perused the order of the Commissioner of Income Tax (Appeals) ['CIT (A)'] which has been concurred with by the ITAT in the impugned order, this Court is not satisfied that any substantial question of law arises in respect of the above issues. The view taken by the CIT (A) concurred with by the ITAT appears to be a plausible view on facts.

4. No substantial question of law arises in this appeal. The appeal is dismissed.

**S.MURALIDHAR, J**

**PRATHIBA M. SINGH, J**

**JULY 12, 2017**
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