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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 304/2017**

CHIEF COMMISSIONER OF INCOME TAX
(OSD) CENTRAL-2, NEW DELHI ..... Petitioner
Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Ms. Lakshmi Gurung, Advocate.

versus

PYRAMID REALTORS PRIVATE LIMITED ..... Respondent

**CORAM: JUSTICE S. MURALIDHAR**
**JUSTICE NAJMI WAZIRI**

**O R D E R**
% **18.04.2017**

1. This appeal, under Section 260A of the Income Tax Act, 1961 ('Act'), by the Revenue is against the order dated 29th July, 2016 of the Income Tax Appellate Tribunal ('ITAT') in ITA No. 435/Del/2014 for the Assessment Year ('AY') 2006-07.

2. By the impugned order, the ITAT affirmed the order dated 28th October, 2013 of the Commissioner of Income Tax (Appeals) ['CIT (A)'] and dismissed the Revenue's appeal.

3. The question of law sought to be raised is whether the ITAT was justified in upholding the order of the CIT (A) which held that the unrecorded expenditure of Rs. 96,41,952/- could not have been added in the hands of the Assessee under Section 69C of the Act?

4. After the completion of the special audit and after having examined the said report, the CIT (A) came to the conclusion that the expenditure was incurred on behalf of the Samag Group and could not, therefore, be taxed in the hands of the Assessee. This finding has been concurred with by the ITAT.

5. In the considered view of the Court, the impugned order does not give rise to any substantial question of law.

6. The appeal is, accordingly, dismissed.

**S. MURALIDHAR, J**

**NAJMI WAZIRI, J**

**APRIL 18, 2017**
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