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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA No. 469/2017**

PR. COMMISSIONER OF INCOME TAX-06 ... Appellant
Through: Mr. Rahul Chaudhary, Senior Standing Counsel

versus

M. M. SOFTWARE PVT. LTD. ... Respondent
Through: None

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% 11.08.2017

1. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is directed against the order dated 7th December, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 3667/Del/2012 for the Assessment Year ('AY') 2008-09.

2. The first question sought to be urged by the Revenue in this appeal is whether the ITAT erred in confirming the order of the Commissioner of Income Tax (Appeals) ['CIT (A)'] which deleted the addition of Rs. 36,19,849/- made by the Assessing Officer ('AO') by rejecting the books of accounts of the Assessee on account of low Gross Profit ('GP') rate.

3. The Court finds that although the Assessee failed to produce the relevant documents before the AO, it did so before the CIT (A) who called for the remand report from the AO. After considering the remand report, the CIT(A) quashed the above-mentioned addition. Detailed reasons have been given by the CIT(A) after considering the documents and the same have been concurred with by the ITAT.

4. The Court is unable to be persuaded that these concurrent findings of the CIT (A) and the ITAT suffer from any perversity. Consequently, the Court declines to frame any questions on this issue.

5. The second issue concerns the legality of the deletion by the CIT(A) of a disallowance of Rs. 4,07,202/- made by the Assessing Officer under Section 37 (1) of the Act. Here again, although the Assessee had not produced the relevant vouchers before the AO, it did so before the CIT(A). The factual findings in this regard are not shown to be perverse and, therefore, the Court declines to frame any question on this issue.

6. The last ground urged concerns the deletion by the CIT(A) of an addition of Rs. 7,01,190/- and Rs. 47,53,544/- made by the AO under Section 68 of the Act on account of unexplained credit. A perusal of the order of the CIT (A) in this regard shows that additional evidence was placed before the CIT(A) on which the remand report was sought. Partial relief was granted by the CIT(A) which has been confirmed by the ITAT.

7. Having perused the orders of the CIT (A) and the ITAT, the Court is not persuaded to hold that the impugned orders suffer from any perversity which

would warrant a framing of any question of law.

8. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 11, 2017
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