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

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+ **ITA 500/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-2.... Appellant

Through: Mr Rahul Kaushik, Senior Standing  
Counsel

versus

BLUEMOON INFRASTRUCTURE (P) LTD.,

..... Respondent

Through: None

**CORAM:**

**JUSTICE S. MURALIDHAR**

**JUSTICE PRATHIBA M. SINGH**

**ORDER**

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**26.07.2017**

**CM 24200/2017 (exemption)**

1. Allowed, subject to all just exceptions.

**ITA 500/2017**

2. The Revenue is in appeal against the order dated 9<sup>th</sup> December, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 58/Del./2014 for the Assessment Year ('AY') 2006-07.

3. By the impugned order, the ITAT has remanded the matter to the Commissioner of Income Tax (Appeals) ['CIT(A)'] for fresh decision on the issues sought to be urged in the present case.

4. Considering fact that the matter has been remanded to the CIT (A) for a fresh decision, the Court does not find any substantial question of law that

arises for consideration from the impugned order of the ITAT.

5. The appeal is accordingly dismissed.

**S. MURALIDHAR, J**

**PRATHIBA M. SINGH, J**

**JULY 26, 2017**  
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