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

\+ **ITA 328/2015**

PR. CIT-17 ..... Appellant
Through: Mr.Duleep Shivpuri, Sr.Standing Counsel with Mr.Sanjay Kumar, Advocate

Versus

SH. KRISHNA BANSAL ..... Respondent
Through: None.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **02.05.2017**

1. For the last two years, the Revenue has tried to unsuccessfully serve the Assessee. It has come to a point now where the Revenue is seeking to serve the Assessee through substituted service. Although the application is not on record, it is handed over in Court.

2. It is seen that the tax effect in the present case is only marginally above that set by the Department for its appeals.

3. The question sought to be urged concerns the deletion an addition made by the AO under Section 40(ia) read with Section 194C of the Income Tax Act, 1961. Both the Commissioner of Income Tax (Appeals) as well as the Income Tax Appellate Tribunal have concurrently held against the Revenue.

The finding is factual and is not shown to be perverse. In the circumstances, the question urged is left open for consideration in an appropriate case.

4. The appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 02, 2017
'anb'