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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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\+ ITA 843/2016

PR. COMMISSIONER OF INCOME TAX-1 ..... Appellant
Through: Mr. Rahul Kaushik, Senior Standing Counsel

versus

ANTHEM INFRATECH PVT. LTD. ..... Respondent
Through: Mr. Arvind Kumar, Advocate.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>
% **02.05.2017**

<u>CM No. 43730/2016</u>

1. For the reasons stated therein, the application is allowed. Delay of 35 days in re-filing the appeal is condoned.

<u>ITA No. 843/2016</u>

2. This appeal under Section 260A of the Income Tax Act, 1961 ('Act') by the Revenue is directed against the impugned order dated 1st March, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 4786/Del/2011 for the Assessment Year ('AY') 2004-05.

3. The issue sought to be urged by the Revenue is whether the ITAT erred in law by confirming the decision of the Commissioner of Income Tax (Appeals) ('CIT(A)') who deleted the addition of Rs. 15 lakhs and Rs. 10

lakhs made by the Assessing Officer under Sections 68 and 69 of the Act respectively.

4. Having heard learned counsel for the parties and having examined the assessment order dated 28th February, 2011 as well as the order of the 1st August, 2011 of the CIT (A) and the impugned order dated 1st March, 2016 of the ITAT, the Court is of the view that the concurrent finding of both the CIT (A) and the ITAT on the issue turned purely on facts. The Court is not persuaded to hold that the concurrent findings of both, the CIT (A) and the ITAT suffer from any legal infirmity and they do not give rise to any substantial question of law warranting interference with the impugned order of the ITAT.

5. The appeal is, accordingly, dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 02, 2017
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