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

\+ ITA 921/2017

THE PR. COMMISSIONER OF INCOME TAX -3 ..... Appellant

Through: Mr. Ruchir Bhatia with Mr. Gaurav Khetrapal, Advocates.

versus

EVALUESERVE.COM PVT. LTD. ..... Respondent

Through: Ms. Ananya Kapoor, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 31.10.2017

ITA 921/2017 & CM No.39113/2017 (for condonation of delay in re-filing the appeal)

The only ground on which the Revenue claims to be aggrieved is the exclusion of Mold-Tek Technologies Ltd. which provides engineering design, detailing services, website design services etc. The assessee provides back-office research services in the IT Sector.

Being a pure question of fact, the findings of the ITAT, in the opinion of this Court, cannot be looked into or faulted under Section 260A of the Income Tax Act.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 31, 2017/st