$~1

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

\+ **ITA 561/2017**

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

Through: Mr. Rahul Chaudhary, Senior Standing Counsel.

versus

NARENDRA IMPEX LTD. ..... Respondent

Through: None.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% 01.09.2017

1. The following two questions are urged in this appeal by the Revenue against the order dated 22nd December, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.5945/Del/2013for the Assessment Year ('AY') 2008-09.

> "A. Whether on facts and in the circumstances of the case the Ld. ITAT was correct in law in quashing the order U/s 153C of the Act?
>
> B. Whether on facts and in the circumstances of the case the Ld. ITAT was correct in law in allowing the application made under Rule 27 of the Income Tax (Appellate Tribunal) Rules, 1963 without appreciating the fact that the assessee was required to file cross objection in terms of section 253(4) read with Rule 22 of the Income Tax (Appellate Tribunal) Rules, 1963 for raising such plea/grounds before the Ld. ITAT?"

2. As far as question A is concerned, it is seen that it is covered against the

Revenue by the decision of this Court in ***Commissioner of Income Tax v. RRJ Securities Ltd. (2016) 380 ITR 612 (Del)***. This Court is, therefore, not inclined to frame an issue in this regard.

3. As far as question B is concerned, the Court is of the view that in the facts of the present case, the said question does not require to be examined. It can be considered in an appropriate case.

4. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 01, 2017
dk