$~3

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

\+ **ITA No. 729/2017**

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI ..... Appellant

Through: Mr.Asheesh Jain, Sr.Standing Counsel.

versus

NOSLAR INTERNATIONAL LTD. ..... Respondent

Through: None.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **12.09.2017**

1. The Revenue is in appeal against the order dated 23rd January 2017 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 251/Del/2014 pertaining to the Assessment Year ('AY') 2010-11.

2. The question sought to be urged in the present appeals is whether the ITAT was justified in confirming the order of the Commissioner of Income Tax (Appeals) ['CIT (A)'] which deleted the addition of Rs. 1,90,91,323/- made under Section 68 of the Act?

3. On the facts of the present case, the Court is satisfied that the CIT (A) undertook a detailed analysis of the facts and the evidence on record before coming to the conclusion that the addition made by the Assessing Officer

(AO) requires to be deleted. Therefore, in the facts and circumstances of the present case, the Court does not find that any substantial question of law arises for consideration from the impugned order of the ITAT concurring with the order of the CIT (A).

4. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 12, 2017
'anb'