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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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+ ITA No. 733/2017

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)- 1, DELHI ..... Appellant

Through: Mr. Rahul Chaudhary, Senior standing counsel with Mr. Sanjay Kumar Mishra, Junior standing counsel.

versus

VIRENDER KUMAR BHATIA ..... Respondent

Through:

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **18.09.2017**

1. This appeal under Section 260A of the Income Tax Act, 1961 ('Act') is directed against the impugned order dated 20th February 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 3409/Del/2013 for the Assessment Year ('AY') 2008-09.

2. The following issues have been urged by the Revenue in this appeal:

> "A. Whether on facts and in the circumstances of the case the ITAT was correct in law in deleting the addition of Rs. 1,00.39,554/- made by the A.O. on account of interest claimed related to HDFC loan, disallowed under Section 37 (1) of the Income-tax Act, 1961?
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> B. Whether on facts and in the circumstances of the case the ITAT was correct in deleting the addition of Rs. 21,94,070/- made by the A.O. on account of Advance Rent?

> C. Whether on facts and in the circumstances of the case the ITAT was correct in law in deleting the addition of Rs. 8,40,000/- made by the A.O. under the head 'Unexplained Expenditure'?"

3. With regards to Question A, pertaining to interest relating to the loan availed from HDFC, the same disallowance was deleted in the earlier AY and confirmed by this Court. This has been noted by the CIT (A) in its order dated 30th March 2013 which has been concurred with by the ITAT in its impugned order. Consequently, the Court sees no reason to take a different view in the matter and declines to frame a question on the said issue.

4. As regards Questions B and C, the Court finds that a concurrent finding has been rendered on facts by both the CIT (A) as well as ITAT, which has not been shown by the Revenue to be perverse. Consequently, the Court declines to frame a question on these issues as well.

5. The appeal is, accordingly, dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 18, 2017
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