$~4

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

\+ **ITA No. 726/2017**

PR. COMMISSIONER OF INCOME TAX-5,
NEW DELHI ..... Appellant

Through: Mr. Asheesh Jain, Senior Standing Counsel.

versus

KAMA HOLDINGS LTD. ..... Respondent

Through: None.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

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

% 08.09.2017

1. This is an appeal under Section 260A of the Income Tax Act, 1961 ('Act') by the Revenue against the order dated 27th March 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2993/Del/2014 for the Assessment Year ('AY') 2008-09.

2. The question urged by the Revenue in the present appeal also arose in ITA No. 818/2016 filed by the Revenue against the order dated 11th May 2016 passed by the ITAT in ITA No. 1555/Del/2014 for AY 2009-10.

3. The said ITA No. 818/2016 has been dismissed by this Court vide order dated 16th August 2017. The Court was of the view that no substantial

question of law arose for consideration.

4. For the reasons as stated in the said order dated 16th August 2017, the present appeal is also dismissed as, in the considered view of the Court, no substantial question of law arises in the present appeal as well.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 08, 2017

dk