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

\+ ITA 1018/2017

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-2 ..... Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Mr. Sanjay Kumar, Jr. Standing Counsel

versus

SMT.MEETA GUTGUTIA ..... Respondent

Through: Mr. Piyush Kaushik, Adv.

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

O R D E R

% **21.11.2017**

The appellant Revenue urges 7 questions of law. So far as the question relating to admission of additional evidence under Rule 46A; addition on account of undisclosed franchisee commission and addition on account of suppression of income from the self controlled outlets are concerned, the previous decision for another assessment year, in the assessee's case; reported as "*Principal Commissioner of Income Tax Vs. Meeta Gutgutia Prop. M/s Ferns "N" Petals" (2017) 395 ITR 526* cover the same, no question of law arises. The other questions relate to the additions made as non refundable security of Rs. 65,000/- , amount of Rs. 28,470 as expenses and Rs. 4,00,000/- which authority below found to be accounted for and it was held by the CIT(A) and ITAT to be not taxable. The MOU was merely a draft and not signed by the parties and they were accompanied by the corroborative evidence. Addition of Rs. 45,74,503/- on account of unexplained investment in stock under Section 69, which was deleted by CIT(A) and upheld by the ITAT, the Court is of the opinion that no question of law arises as these are only finding of facts.

For the above reasons, the appeal cannot be entertained as no question of law arises. It is accordingly dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 21, 2017
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