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

\+ **ITA 896/2017 & ITA 899/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX – 4 .... Appellant

versus

GRAVITY SYSTEMS PVT. LTD. .... Respondent

Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Mr. Sanjay Kumar, Adv.
Mr. P.C. Yadav, Advocate

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

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

% **27.10.2017**

The Revenue is aggrieved by the order of the ITAT which directed the deletion of some amounts under Section 68 of the Income Tax Act by the lower authorities.

The ITAT premised its decision on the circumstance that no notice was issued under Section 143(2), before the completion of assessments.

The ITAT followed the view in *Principal Commissioner of Income Tax vs. Jai Shiv Shankar Traders Pvt. Ltd.* 383 ITR 448 (Del) That decision has further been affirmed in *Principal Commissioner of Income Tax -18 vs. Silver Line* [2016] 383 ITR 455.

As a consequence, no substantial question of law arises.

The appeals are dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 27, 2017rd