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

\+ ITA 1149/2017

PRINCIPAL COMMISSIONER OF INCOME TAX – 7..... Appellant

Through Mr. Sanjay Kumar with Mr. Rahul Chaudhary, Advocates.

versus

M/S PACE EXPRESS TRAVEL & CARGO PVT. LTD.

..... Respondent

Through Mr. Aseem Chawla with Mr. Manu K. Giri, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A.K. CHAWLA

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

% 18.12.2017

The Revenue's appeal under Section 260A of the Income Tax Act, 1961 is premised upon an error by the Income Tax Appellate Tribunal (ITAT) in affirming the Appellate Commissioner's order. The Appellate Commissioner had set aside the reassessment. The assessee had appealed against the reassessment made primarily on the basis of incorrect TDS claim but, in the opinion of the AO, could not have been made. The CIT(A) and the ITAT have concurrently ruled that the reassessment notice, in the absence of fresh tangible material, was not error in law.

We see nothing wrong in the impugned order which is consistently enunciated by the Supreme Court on the issue.

No substantial question of law arises.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

A.K. CHAWLA, J

DECEMBER 18, 2017
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