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

\+ ITA 910/2017

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

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

versus

RAM NARIAN JINDAL ..... Respondent

Through Mr. Rajiv Saxena with Ms. Sumangla Saxena, Advocates.

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

O R D E R

% 30.10.2017

CM No.38874/2017 (exemption)

Exemption is allowed subject to all just exceptions.

ITA 910/2017 & CM No.38873/2017 (delay in re-filing the appeal)

The Revenue is aggrieved by the order of the Income Tax Appellate Tribunal (ITAT). The assessee had challenged the re-computation of the capital gains, under Section 153A of the Income Tax Act. The ITAT, following the decision of this Court in *Commissioner of Income Tax vs. Kabul Chawla*, 380 ITR 573 (Del.), set aside the assessment.

This Court is of the opinion that no question of law, substantial or otherwise, arises for consideration because the ITAT has merely followed the ratio in *Kabul Chawla* (supra).

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 30, 2017/st