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

\+ ITA 98/2018 and CM APPL. 3539/2018

M/S R & R ARTS ..... Appellant

Through: Mr. Arvind Kumar and Mr. Harsh Vardhan Sharma, Advocates.

versus

ACIT, CENTRAL CIRCLE-7 ..... Respondent

Through: Mr. Asheesh Jain, Sr. Standing Counsel.

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

ORDER

% 30.01.2018

The assessee urges that the orders of the Income Tax Appellate Tribunal (hereinafter referred to as 'ITAT') remitting the matter for consideration in the light of the additional evidences under Rule 46A, are erroneous. It is urged that no ground was made out to permit the additional evidences having regard to the overall circumstances as well as the analysis conducted by the CIT(A), the exercise of discretion was unwarranted.

This Court is of the opinion that the impugned orders have merely remitted the matter. The discretion under Rule 46A of the Act is wide and permits to the Revenue – all for that matter, the other party, to produce additional evidence on specified grounds.

In these circumstances, no question of law arises. It goes without saying that the contentions of the parties would be considered on merits of the additional evidences adduced by the Revenue, which is now being remitted to the CIT(A).

The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 30, 2018
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