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

\+ ITA 387/2018, C.M. APPL.12950/.2018

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant
Through : Sh. Ruchir Bhatia, Sr. Standing Counsel.

versus

MAHIMA HOSPITALITY PVT. LTD. ..... Respondent
Through : None.

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

O R D E R

% 06.04.2018

The Revenue's appeal urges two grounds of law under Section 260A of the *Income Tax Act, 1961*, i.e. addition of ₹75 lakhs on account of the value of furniture which is treated as part of the capital value of the land and building sold by the assessee and consequently the amount of ₹21,81,600/- sought to be amortized by the assessee on account of the restaurant development expenses.

This Court notes that the additions were directed to be cancelled by the CIT(A) as well as the Tribunal. As such, the appeal involves questions of fact which have been considered and rendered concurrently against the Revenue. Consequently, as far as the second aspect with regard to the partial relief granted by CIT(A) is concerned, the Revenue's complaint is that this partial relief was not claimed by the assessee.

This Court is not persuaded by the Revenue's argument since the Revenue had granted relief in respect of the whole amounts in line with the previous assessments. As such, no question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 06, 2018/AJK