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

\+ ITA 323/2017

SHRI ANIL KUMAR PROP.M/S BHUSHAN &CO.

..... Appellant

Through Dr. Rakesh Gupta, Mr. Somil Agarwal, Mr. Rohit Kumar Gupta and Ms. Monika Ghai, Advs.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX-9

..... Respondent

Through Mr. Asheesh Jain, Sr. Standing Counsel with Mr. Shahrukh Ejaz, Adv.

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

O R D E R

% **30.01.2018**

The assessee is aggrieved by the order of the Income Tax Appellate Tribunal (ITAT), which after discussing the submissions of the parties, was of the opinion that consideration of the additional material by the CIT(A) to allow certain expenditure, was not justified and therefore, remitted the matter. The assessee complains that the remand order was framed in such a way that it would be prejudiced. In these circumstances, it is clarified that the CIT(A) would carry out the directions in the remand order uninfluenced by the observations, contained in the impugned order with regard to the genuineness or otherwise of the expenditure. The appeal is accordingly disposed off in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 30, 2018
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