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

\+ ITA 1027/2018

THE PR. COMMISSIONER OF INCOME TAX – LTU ... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

RURAL ELECTRIFICATION CORPN LTD. ..... Respondent
Through: Mr. Mayank Nagi, Advocate.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **19.09.2018**

Counsel for the respondent-assessee, who appears on advance notice states that the issue of re-opening under Section 147 of the Income Tax Act is covered by the decision of this Court in the case of the respondent-assessee reported as (2013) 356 ITR (Delhi). As per the said decision, the re-opening was invalid and contrary to law as the assessee had not failed to make full and true disclosure of material facts.

2. Counsel for the Revenue accepts and admits that identical issue was raised by the Revenue and decided against them by the aforesaid judgement. He also accepts that in the present case which relates to the Assessment Year 2005-06, the re-opening was after four years and hence requirements of the first proviso are required to be satisfied. It is, however, stated that the Revenue has preferred an SLP before the Supreme Court.

3. In view of the aforesaid decision of the Delhi High Court in the case of the respondent-assessee, we are not inclined to frame any substantial question of law in this appeal. The appeal is dismissed.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 19, 2018
MR