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

\+ ITA 556/2017

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI ..... Appellant

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

versus

N.S.R. FARMS PVT. LTD. ..... Respondent

Through Mr. Gautam jain, Mr.P.K. Kamal and Ms. Madhu Jain, Advs.

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

**O R D E R**

% **14.03.2018**

The Revenue's appeal questions the decision of the ITAT which allowed the assessee's claim of business expenditure to the tune of ₹37,47,393/-.

The assessee was at the relevant time engaged in land related transactions and had claimed the amount in question as business expenditure. The Assessing Officer (AO) disallowed the amounts holding that the assessee did not report any business activity at the relevant period. However, the CIT(A) after considering the materials on record was of the opinion that since the assessee had reported certain transactions such as trading of land and other related transactions, the AO's findings were not justified. The ITAT concurred with the CIT(A) findings.

This Court is of the opinion that no substantial question of law arises as findings rendered by both the lower appellate authorities were pure factual findings. The appeal is accordingly dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**MARCH 14, 2018**

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