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

\+ ITA 8/2018 & CM APPL. 437-438/2018

PRINCIPAL COMMISSIONER OF INCOME TAX,
DELHI-10 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SH. RAMAN DEEP SINGH ANAND ..... Respondent

Through: None

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

<u>O R D E R</u>

% **05.02.2018**

The question of law is agitated with respect to the CIT(A)'s power in accepting explanation of the appellant-assessee and considering documents that were not produced in the proceedings before the A.O. The assessee's inability to respond to notice resulted in a default assessment under Section 144 of the ITA.

Aggrieved, the assessee appealed to CIT(A). The CIT (A) permitted production of additional evidence under Rule 46A, though, the course was objected to by the A.O. Resultantly, based upon the appraisal of the additional material, the CIT(A) permitted deletion of some substantial portion of the amount/tax. The ITAT confirmed the CIT (A) decision.

Having considered the submissions of the Revenue and the grounds in support of its appeal, the Court is of the opinion that the appeal does not involve any question of law; at best, the matter relates to production of additional evidence under Rule 46A. The CIT(A) exercised the power legitimately conferred upon him.

For the above reasons, the appeal has no merit and is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 05, 2018/P