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

\+ ITA 64/2018

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

versus

MODERN PREFAB SYSTEMS PVT. LTD ..... 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>

% **22.01.2018**

The assessee's claim for allowing net expenditure, was doubted by the AO in this case which led to the disallowance to the tune of ₹1.05 crores. The assessee had claimed that it spent such amount towards transportation charges. The only differential amount of ₹3,00,731/- was shown as the net expenditure since the total expenditure incurred towards receipts of transportation was set off against other expenses. The CIT(A) considered the materials afresh and held that the AO had unnecessarily doubted the expenditure and refused to permit the netting. The ITAT affirmed the view of the CIT(A).

Being entirely factual, the Court is of the opinion that no question of law arises. The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 22, 2018
kks