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

\+ ITA 256/2018

PRINCIPAL COMMISSIONER OF INCOME TAX-7..... Appellant
Through Mr. Sanjay Kumar and Mr. Rahul Chaudhary, Standing Counsel.

versus

M/S. RELX INDIA 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>
% **27.02.2018**

The Revenue's appeal under Section 260A of the Income Tax Act, 1961 ('the Act') challenges the order of ITAT setting aside final re-assessment order made by the Assessing Officer (AO). The re-opening of assessment and the "reasons to believe" cited by the AO for issuing the re-assessment notice under Section 147 were based upon audit objections received by the Revenue. Such re-opening has been frowned upon as it is not in accordance with the judgment of the Supreme Court in *Commissioner of Income Tax vs. Kelvinator of India,* 320 ITR 561. Moreover, on this specific issue, this Court has ruled against the Revenue in relying upon the judgments of several High Courts including Punjab and Haryana High Court and Madras

High Court etc. In these circumstances, no question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 27, 2018

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