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

\+ ITA 351/2018 & CM APPL. 11638/2018

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Ms. Vibhooti Malhotra with Mr. Rahul Chaudhary, Advs.

versus

SH. KISHORE KAPOOR ..... 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>**

% **23.03.2018**

The Revenue questions an order of the ITAT which held ₹90,00,000/- brought to tax by the AO, on account of long term capital gains and unexplained cash deposit (₹79,55,000/-) was unjustified. According to the assessee, the receipts represented *inter alia* forfeited amount on account of a forged sale transaction and advances received from third party purchasers. The lower appellate authorities have noticed that the assessee had offered the amounts received in cash, towards subsequent years which were accepted and assessed.

Having regard to these facts and the concurrent findings rendered by the lower appellate authorities who took note of the decision in *Travancore Rubber and Tea Co. Ltd. v. CIT* 243 ITR 158, the Court is of the opinion that no substantial question of law arises. The appeal is, therefore, dismissed. The pending application also stands disposed of accordingly.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**MARCH 23, 2018**
**kks**