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

\+ **ITA 554/2018, C.M. APPL.19071/2018**

\+ **ITA 556/2018, C.M. APPL.19073-19074/2018**

THE PR. COMMISSIONER OF INCOME TAX -3..... Appellant

versus

ENGINEERING PROJECTS INDIA LTD. ..... Respondent

Through : Sh. Ruchir Bhatia, Sr. Standing Counsel, for the Revenue.

None for the respondent.

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

O R D E R

% 09.05.2018

Questioning the common order of the Income Tax Appellate Tribunal (ITAT) under Section 260A of the Income Tax Act, 1961, the Revenue is aggrieved in its appeal. The Assessing Officer (AO) had brought to tax certain amounts for the two AYs in question, holding that they are prior period expenses and, therefore, could not be allowed.

The CIT(A), after detailed analysis of the facts, held that the liabilities had crystallized on account of the assessee's contractual relationship and, therefore, set aside the AO's order. The ITAT affirmed that view.

This Court is of the opinion that since the findings are intensely fact-dependent, no substantial question of law arises. The appeals are accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 09, 2018/AJK