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

\+ ITA 191/2019 & CM APPL. 9519/2019

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant
Through: Mr.Ruchir Bhatia, Sr.Std.Counsel

versus

INDRAPRASTHA GAS LTD. ..... Respondent
Through: Ms.Prem Lata Bansal, Sr.Advocate with Mr.Divyanshu Agrawal, Advocate

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

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

% **27.02.2019**

1. The reassessment for the Assessment Year 2007-08, resulted in addition on the ground of depreciation claimed by the assessee to the tune of ₹1,30,37,257/-. The CIT(A) and the ITAT set aside the addition on the ground that for issuing the reassessment notice was not based on tangible independent material outside of the records [which included the assessee's declaration of the material facts].

2. This Court is of the opinion that having considered the grounds urged in this appeal, no substantial question of law arises.

3. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 27, 2019
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