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

\+ ITA 174/2019

THE PR. COMMISSIONER OF INCOME TAX -7 ..... Appellant

Through: Mr. Ruchir Bhatia, Senior Standing Counsel

versus

KANWAR SINGH TANWAR ..... Respondent

Through: None.

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

O R D E R

% **19.02.2019**

The Revenue urges in this appeal filed under Section 260A that the issue of long term capital gain resulting in addition of Rs.14,46,87,324/- in the course of the block assessment under Section 153A of the Income Tax Act, 1961 was erroneously ruled upon by the ITAT in this case.

At the outset, this court notices that on this issue, i.e., on the issue of bringing to tax a sum of Rs.14.46 crores in the course of a block assessment, the CIT(A) and the ITAT concurrently ruled that it did not occur during the year ascribed to it in the course of the assessment order but arose later. In view of the factual finding, this court is of the opinion that no substantial question of law arises, therefore the appeal filed by the appellant is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 19, 2019/pkb