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

\+ ITA 536/2023

PR. COMMISSIONER OF INCOME TAX DELHI 12 ..... Appellant

Through: Mr. Sanjeev Menon, Standing Counsel for Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

SH MAYUR BATRA ..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aniket D. Agrawal and Mr. Saksham Singhal, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **07.02.2024**

1. Having heard Mr. Menon, learned counsel appearing in support of the appeal, we note that quite apart from the undisputed fact that the residential house in Vasant Vihar was sold on 27 April 2013 and a plot of land purchased in the United Arab Emirates on 14 July 2013 as also the consideration paid in respect thereof being more than the capital gain liability, the issues which are canvassed before us today revolve around Section 54(2) of the Income Tax Act, 1961 [**'Act'**] and which question was not raised either before the Commissioner of Income Tax (Appeals) [**'CIT (A)'**] or before the Income Tax Appellate Tribunal [**'ITAT'**]. It is this fact which also finds mention in our order of 19 September 2023.

2. We, consequently, find no justification to entertain the appeal. It shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 07, 2024/ RW