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

\+ ITA 255/2026 CM APPL. 19453/2026 CM APPL. 19454/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3

.....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC with Mr. Anant Mann, Jr. SC and Mr. Pratyaksh Gupta, Jr. SC.

versus

RAJAN SHARMA

.....Respondent

Through: Mr. Ved Jain and Mr. Sparsh Kapoor, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 27.03.2026

1. By way of the present appeal under Section 260A of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*), the appellant has assailed the Order dated 12.08.2025 passed by the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*), in ITA No.2118/DEL/2022 for Assessment Year 2013-14, whereby the appeal filed by the Department was rejected and the Order dated 30.06.2025 passed by the Commissioner Income Tax (Appeal) [CIT(A)] was upheld.

2. Three principal issues involved in the present appeal relate to:-

i) and ii) relates to construction cost, and

iii) issue relates to capital gain.

3. While rejecting the appeal filed by the Department the CIT(A) in para 14.8, 16.13, 16.15 & 16.16 had examined the issue on merits and evidence on record.

4. Having heard learned counsel for the parties and upon perusal of the material, we are of the view that all the three issues relate to finding of fact and appreciation of material and evidence on record.

5. No question of law, much less substantial question of law arises for consideration.

6. The instant appeal for Assessment Year 2013-14, is thus, dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 27, 2026/JYH