



Sr. No.	Date	Orders
		<p>           * IN THE HIGH COURT OF DELHI AT NEW DELHI            + ITA 1124/2005            COMMISSIONER OF INCOME TAX DEL ..... Petitioner            Through: Mr.R.D. Jolly &amp; Mr.Ajay Jha, Advs.            versus            M/S COMPETENT AUTOMOBILES CO.L ..... Respondent            Through: None.            CORAM:            HON'BLE MR. JUSTICE T.S. THAKUR            HON'BLE MR. JUSTICE B.N.CHATURVEDI  <u>ORDER</u>            18.11.2005            The Commissioner of Income Tax (Appeals) and the Tribunal have concurrently come to the conclusion that the assessee had a reasonable cause for the failure to deduct tax at source on the advance amount of rent paid by the assessee to the landlord. That finding does not, in our view, give rise to any question of law much less a substantial question of law for consideration of this Court.            Dismissed.            T.S. THAKUR, J            B.N.CHATURVEDI, J            NOVEMBER 18, 2005            ga         </p>