



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

7

+ ITA 490/2010

COMMISSIONER OF INCOME TAX ..... Appellant  
Through: Ms.Sonia Mathur, Advocate

versus

ANNU KISHORE ..... Respondent  
Through: None

**CORAM:**  
**HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE MANMOHAN**

**ORDER**  
**08.09.2010**

%

Heard Ms.Sonia Mathur, learned counsel for the appellant-revenue.

The present appeal is directed against the order dated 15.5.2009 passed by the Income Tax Appellate Tribunal, Delhi Bench 'A' in ID No.1634/Del/2008 pertaining to the assessment year 1999-2000.

On a perusal of the order passed by the tribunal, it is noticeable that the tribunal has referred to the order passed in ITA No.3840/Del/2007. The paragraphs No.10 & 11 of the earlier order read as under:



“10. It is also pertinent to note that this property was jointly purchased by five purchasers namely Smt.Ashima Arora (the present assessee), Shri Ashish Kishore, Ms.Alka Sahani, Shri Ankur Sachdeva and Mrs.Anuu Kishore. It is interesting to know that the A.O. of Shri Ashish Kishore and Smt. Alka Sahani has accepted the valuation report submitted by the DVO as would be evident from the A.O.’s assessment order made u/s 147/143(3) of the Act dated 12.12.2006 and 17.11.2006 respectively. A copy of these assessment orders are placed at page 9 to 11 and 12 to 13 of the paper book filed by the assessee. We, therefore, do find any justification to ignore the valuation report in assessee’s case when the same was accepted in other co-owner’s case by their A.O.

11. In view of the discussions made above, we do not find any justification to interfere with the order of Id. CIT(A) in deleting the addition made by the A.O. on account unexplained investment in purchase of land. The order of Id.CIT(A) is, thus, upheld.”

In view of the aforesaid, we perceive that no substantial question of law is involved. The appeal, being devoid of merit, stands dismissed.

  
**CHIEF JUSTICE**

  
**MANMOHAN, J**

**SEPTEMBER 08, 2010**

**SV**