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

\+ ITA 387/2017

BSES RAJDHANI POWER LTD ..... Appellant

Through : Mr. Ajay Vohra and Mr. Rohit Jain, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-2 ..... Respondent

Through : Mr. Zoheb Hossain, Advocate for Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 27.10.2017

Admit.

The following questions of law arise:-

'(a) *Whether on facts and in the circumstances of the case, the Tribunal erred in law in not holding that order dated 31.03.2016 passed under section 263 of the Act was without jurisdiction, illegal and bad in law?*

(b) Whether on facts and in the circumstances of the case, the Tribunal erred in law in not quashing order passed under section 263 of the Act, considering that the assessing officer had raised specific queries and applied his mind to the concerned issues while framing original assessment?

(c) Whether on facts and in the circumstances of the case, the Tribunal erred in law in not quashing the order

passed under section 263 of the Act in respect of issues pertaining to alleged violation in deduction of tax at source and related party transactions, which did not either form part of the show cause notice or confronted to the Appellant, instead in setting aside the same for de novo adjudication by the CIT?

With the consent of the counsel for the parties, arguments heard.

Judgment reserved.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 27, 2017
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