$~S.B.-2 & 3

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

REVIEW PET. 237/2018 & CM Nos.24391-93/2018 in
\+ **ITA 946/2017**

THE PR. COMMISSIONER OF INCOME TAX, DELHI-10 ..... Appellant

Through: Mr. Ashok K. Manchanda, Sr. Standing Counsel.

versus

JAGDISH PRASAD GUPTA ..... Respondent

Through: Dr. Shashwat Bajpai with Mr. Sharad Agarwal and Mr. Rajiv Saxena, Advs.

REVIEW PET. 222/2018 & CM Nos.22209-11/2018
\+ **ITA 947/2017**

THE PR. COMMISSIONER OF INCOME TAX, DELHI-10 ..... Appellant

Through: Mr. Ashok K. Manchanda, Sr. Standing Counsel.

versus

JAGDISH PRASAD GUPTA ..... Respondent

Through: Dr. Shashwat Bajpai with Mr. Sharad Agarwal and Mr. Rajiv Saxena, Advs.

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

O R D E R

% **12.10.2018**

REVIEW PET. 237/2018 & CM Nos.24391-93/2018 in ITA 946/2017
REVIEW PET. 222/2018 & CM Nos.22209-11/2018 in ITA 947/2017

The grounds urged in support of the review petition by the Revenue, in the opinion of this court, are unmerited. It is argued that the facts for these assessment two years are slightly different from the assessment years which were the subject matter of ITA No.933/2011 and connected cases, which was decided by the main judgment of another Division Bench on 18.08.2017. It is urged additionally that the assessee could not have claimed deduction having regard to the provisions of Section 43B.

This court is not persuaded by the grounds made out. Paras 46 to 51 of the main judgment clearly state the principle on which the questions were framed but were answered against the Revenue : that as long as demand subsisted, it had to be treated as contingent liability and shown as having accrued but once payments were made, appropriate adjustments had to be reflected in the books. In this regard, the facts for this assessment year are no different. As far as a question of Section 43B goes, the court notices that this issue was never urged or raised by the Assessment Officer or before the CIT(A), ITAT or even, in the appeal in the main proceedings.

In these circumstances, there is no error apparent on the face of the record or any other cause calling for review of the judgment. The review petitions are accordingly dismissed. Pending applications also stand dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 12, 2018

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