$~9
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% **DECIDED ON: 07.05.2015**

\+ ITA 87/2015

CIT ..... Appellant

Through: Mr. N.P. Sahni, Sr. Standing Counsel with Mr. Nitin Gulati, Jr. Standing Counsel.

versus

M/S CUSHMAN AND WAKEFIELD INDIA PVT LTD ..... Respondent

Through: Mr. S. Ganesh, Sr. Advocate with Mr. Gajendra Maheshwari, Mr. Sumit Batra and Ms. Swati Thapa, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE R.K. GAUBA

S.RAVINDRA BHAT, J. (OPEN COURT)

1. Whilst issuing notice on 18.02.2015, the Court had followed its previous decision in ITA 475/2012 decided on 23.5.2014) which is in respect of the same assessee, and answered the first question in favour of the Revenue. The surviving question pertains to deletion of ₹3,40,96,056/- i.e., the Referral Fee paid to the group entity by the assessee. On that date itself the Court had noticed that this question was identical with the surviving question in ITA 475/2012.

2. This Court has today dismissed the said surviving question in ITA 475/2012 urged by the Revenue and held that the similar amount

could not have been disallowed. Consequently, following the reasoning in that judgment (ITA 475/2012), the question urged in the present case too is answered against the Revenue and in favour of the assessee.

3. The Court had on 18.02.2015 also noticed that the issue pertaining to Section 43B had been remitted to the AO and consequently not framed the question of law.

4. The appeal to the extent of the question framed, i.e., with respect to the disallowance under Section 37 fails and is dismissed.

S. RAVINDRA BHAT, J

R.K.GAUBA, J

MAY 07, 2015
/vikas/