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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
12.
\+ **ITA 884/2015**

COMMISSIONER OF INCOME TAX-V ..... Appellant
Through: Mr N. P. Sahni, Senior Standing Counsel with Mr Nitin Gulati, Junior Standing Counsel.

Versus

M/S RITES LTD. ..... Respondent
Through:

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>

% **08.01.2016**

1. The office note has been perused. Para 2 in page 2 of the order dated 18th November, 2015 shall stand corrected as under:

> "2. Nevertheless, the appeal has also been considered on merits. The short question urged by the Revenue in the appeal is whether the ITAT was right in deleting the addition of prior period expenses claimed by the Assessee in its profit and loss account for the Assessment Year (AY) 2005-06. The ITAT has in the impugned order dated 1st March 2013 in ITA No.4233/Del/2010 followed its own order in the Assessee's case ITA No.3074/Del/2006 for AY 1988-89 allowing the claim of prior period expenses."

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 08, 2016/MK