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

19,20&22.

\+ **ITA 213/2016**

PR. COMMISSIONER OF INCOME TAX CENTRAL-3 ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing counsel & Mr. Raghvendra Singh, Junior Standing counsel.

versus

AMTEK RING GEARS LTD. ..... Respondent

Through: Mr. Rohit Kumar Guptra, Advocate.

<u>With</u>

\+ **ITA 214/2016**

PR. COMMISSIONER OF INCOME TAX CENTRAL-3 ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing counsel & Mr. Raghvendra Singh, Junior Standing counsel.

versus

AMTEK CRANK SHAFTS INDIA LTD. ..... Respondent

Through: Mr. Rohit Kumar Guptra, Advocate.

<u>And</u>

\+ **ITA 216/2016**

PR. COMMISSIONER OF INCOME TAX CENTRAL-3 ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing counsel & Mr. Raghvendra Singh, Junior Standing counsel.

versus

AMTEK INDIA LTD. ..... Respondent

Through: Mr. Rohit Kumar Guptra, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **30.03.2016**

CM No. 11660 of 2016(exemption) in ITA No. 213 of 2016
CM No. 11661 of 2016(exemption) in ITA No. 216 of 2016

1. Allowed, subject to all just exceptions.

ITA Nos. 213 of 2016, 214 of 2016 & 216 of 2016

2. These appeals are directed against the common order dated 2nd September 2015 of the Income Tax Appellate Tribunal ('ITAT').

3. The ITAT has in the impugned order deleted the additions made by the Assessing Officer ('AO') under Section 14A of the Income Tax Act, 1961 ('Act') by applying Rule 8D of the Income Tax Rules, 1962 on the ground that the AO did not record the satisfaction that the disallowance offered by the Assessee was insufficient.

4. Learned counsel for the Revenue drew the attention of the Court to the assessment order dated 24th December 2010 pertaining to the AY 2008-09 and in particular to para 3.3 where the AO appears to have recorded the reasons for not being satisfied with the correctness of the claim of the

Assessee in respect of the expenditure incurred in relation to the income which does not form part of the total income of the Assessee.

5. Having examined the said para, the Court is inclined to concur with the ITAT that the said reasons do not fulfil the requirement of satisfaction to be recorded by the AO that the disallowance made by the Assessee was not sufficient.

6. The view taken by the ITAT appears to be plausible one in the facts and circumstances of the case. No substantial question of law arises for determination.

7. The appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 30, 2016
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