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

\+ ITA 455/2016

THE PR. COMMISSIONER OF INCOME TAX (CENTRAL-3)

..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing Counsel with Mr. Puneet Rai, Jr. Standing Counsel.

versus

ORIENTAL STRUCTURAL ENGINEERS PVT. LTD.

..... Respondent

Through: Mr. Rajat Navet, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

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

% **25.11.2016**

The issue involved is whether under Rule 8D - on an application of Section 14A what ought to be the nature of investment to be taken into account for computing the disallowance. This Court in the assessee's case for another year AY 2008-09 concluded that the disallowance was to be premised only upon a conclusion that takes into account the investment which ultimately yields tax imposition, refer *CIT v. Oriental Structural Engineers Pvt. Ltd.* (ITA No.605/2012, decided on 15.01.2013). The CIT (A) and the ITAT followed that decision. We see no reason to depart from that decision. No substantial question of law, therefore, arises.

The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 25, 2016/*vikas*/