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

\+ ITA 582/2016 & C.M.No.29418-29414/2016

COMMISSIONER OF INCOME TAX- IV ..... Appellant
Through: Mr.Zoheb Hossain, Senior Standing Counsel and Mr.Deepak Anand, Junior Standing Counsel for the Revenue.

versus

ETHAN ESTATE DEVELOPERS PVT. LTD. ..... Respondent
Through: Ms.Kavita Jha and Ms.Mehak Gupta, Advocates

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% 12.08.2016

1. The question of law sought to be urged is as to the correctness of the ITAT's decision in directing the deletion of disallowance under Section 40 (a) (ia) of the Income Tax Act to the tune of Rs.3,91,96,453/-.

2. The assessee had claimed deduction to the extent of the aforesaid amount as having been paid to a consolidator M/s Vikram Electric Equipment Private Limited. The assessee's contentions were that the transactions were on principal to principal basis. On the other hand, revenue contended that transactions were on commission between agent, broker and a purchaser and consequently, the amounts paid to the consolidator were tax deductible. The revenue's

contentions were rejected by ITAT in cross appeal preferred by the assessee.

3. It is brought to the notice of this court that the question of law sought to be urged stands covered – against the revenue in the decision of this court in ***Commissioner of Income Tax vs. Zebian Real Estate Private Limited*** **ITA 257/2015** decided on 5.11.2015 as well as ***Commissioner of Income Tax vs. Invecon Private Limited*** **ITA 324/2016** decided on 13.07.2016, ***Commissioner of Income Tax vs. Mohak Real Estate Private Limited*** **ITA 928/2015** decided on 08.12.2015 and other cases. As a consequence following the decisions, we are of the opinion that there is no infirmity in the impugned order and no question of law arises.

4. Appeal along with the pending applications is consequently dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

AUGUST 12, 2016
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