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

\+ **<u>ITA 823/2016, C.M. APPL.43366/2016</u>**

PR.COMMISSIONER OF INCOME TAX ..... Appellant

versus

BABA GLOBAL LTD. ..... Respondent

\+ **<u>ITA 824/2016, C.M. APPL.43367/2016</u>**

PR.COMMISSIONER OF INCOME TAX ..... Appellant

versus

BABA GLOBAL LTD. ..... Respondent

Through : Sh. Ruchir Bhatia, Sr. Standing Counsel with Sh. Puneet Rai, Jr. Standing Counsel, for petitioner.

Sh. Pranjal Srivastava, Advocate, for respondent.

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

**O R D E R**

**% 14.12.2016**

The Revenue in these proceedings urges a sole question as to the correctness of the Income Tax Appellate Tribunal's (ITAT) opinion with respect to the validity of the disallowance made by it under Section 14A of the Income Tax Act [hereafter "the Act"]. Various amounts were added and brought to tax under Section 14A for AY 2009-10 and 2010-11. The assessee appealed to the ITAT which ruled that the disallowance under Section 14A could not exceed the tax exempt income itself. In this case, the tax exempt income was ₹17,00,115/- and ₹29,218/- respectively. The disallowance, however, exceeded these sums. The ITAT's reasoning was based upon this Court's ruling in *Joint Investments Private*

*Limited v. CIT* 2015 (372) ITR 694 (Del).

Having regard to the fact that the ITAT merely followed the ruling of this Court, no question of law arises. The appeals are accordingly dismissed.

**S. RAVINDRA BHAT, J**

**NAJMI WAZIRI, J**

**DECEMBER 14, 2016**
**ájk**