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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
11.
+ **ITA 90/2016**

PR. COMMISSIONER OF INCOME TAX-DELHI ..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior Standing counsel with Ms. Lakshmi Gurung, Advocate.

versus

BHARTI INFOTEL LTD.
(NOW BHARTI AIRTEL LTD.) ..... Respondent
Through: Ms. Kavita Jha with Ms. Mehak Gupta, Advocates.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **29.01.2016**

1. This is an appeal under Section 260A of the Income Tax Act, 1961 ('Act') by the Revenue against the order dated 20th April 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 6343/Del/2012 for the Assessment Year ('AY') 2004-05.

2. The question urged is whether the ITAT was justified in upholding the order of the Commissioner of Income Tax (Appeals) ['CIT (A)'] that since at the time of initiation of proceedings under Section 147 of the Act, the Assessing Officer ('AO') had not recorded the reasons on account of the claim of technical know-how fees, the addition made on this ground subsequently in the assessment order was unsustainable in law. The CIT (A)

has followed the judgment of this Court in ***Ranbaxy Laboratories Ltd. v. CIT (2011) 336 ITR 136 (Del)***. It is not in dispute that the said decision answers the question against the Revenue. However it is sought to be urged that the said decision in ***Ranbaxy Laboratories Ltd.*** (*supra*) has been differed very recently by the Karnataka High Court in ***N. Govindaraju v. Income Tax Officer [2015] 60 taxmann.com 333 (Kar)*** and, therefore, this Court should refer the case to a larger Bench for reconsidering the decision in ***Ranbaxy Laboratories Ltd.*** *(supra).*

3. The Court is not persuaded to accept the above submission made on behalf of the Revenue. The Court is not inclined to differ from the view already expressed by it in ***Ranbaxy Laboratories Ltd.*** *(supra).* No substantial question of law arises for determination by the Court.

4. The appeal is dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 29, 2016/dn