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

\+ ITA 135/2017

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr. Puneet Rai and Mr. Ruchir Bhatia, Advs.

versus

M/S HEMA ENGINEERING INDUSTRIES LTD. ..... Respondent

Through:

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

O R D E R

% 08.03.2017

The revenue is aggrieved by an order of the ITAT which set aside the disallowance under section 14A, on the premise that the disallowance was more than the tax exempt income, based upon the ruling of this Court in *Delhi Cloth Mills Limited vs. DCIT* 372 ITR 694.

Since the ITAT has merely followed the decision of this Court, no substantial question of law arises. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 08, 2017/acm