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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ ITA 160/2017, CM APPL.6428/2017

PR. COMMISSIONER OF INCOME TAX -7 DELHI ..... Appellant
Through: Ms. Vibhooti Malhotra, Jr. Standing Counsel.

versus

POWER MACHINES INDIA LTD. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE V. KAMESWAR RAO

O R D E R

% 17.02.2017

The Revenue claims to be aggrieved by the order of the Income Tax Appellate Authority (ITAT) in its appeal under Section 260A and contends that the amounts added under Section 40(a)(i) of the Income Tax Act, 1961 were wrongly deleted. At the outset it is pointed out that in the assessee's case, for previous years, an identical issue had arisen in respect of similar payments made to the same foreign entity, i.e., a Russian banker, towards bank guarantee commission. The Court had refused to frame the question of law upholding the order of the ITAT (see order in ITA399-400/2016 and connected cases - *Principal Commissioner of Income Tax-7 v. Power Machines India Ltd.*, decided on 28.07.2016). Consequently no substantial question of law arises; the appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

V. KAMESWAR RAO, J

FEBRUARY 17, 2017/*vikas*/