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

\+ **ITA 271/2017**

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI

..... Appellant

Through: Mr. Asheesh Jain, Senior Standing Counsel with Mr. Vikrant A. Maheshwari, Advocate

versus

NATIONAL BUILDINGS CONSTRUCTION CORPORATION LTD. ..... Respondent

Through: Ms. Monika Ghai & Ms. Shyamalima Borah, Advocates

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **09.05.2017**

1. The question urged by the Revenue in this appeal under Section 260A of the Income Tax Act, 1961 ('Act') against the order dated 2nd September, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1238/Del/2014 for the Assessment Year 2008-2009 is whether the ITAT erred in deleting the disallowance under Section 14A read with Rule 8D of the Income Tax Rules, 1962. The ITAT has noted that the Assessing Officer did not actually examine whether the deduction claimed by the Assessee was bonafide. The determination by the ITAT has turned purely on facts. No substantial question of law arises.

2. The appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 09, 2017/tp