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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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\+ **ITA 272/2017**

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI ..... Appellant

Through: Mr Asheesh Jain, Senior Standing Counsel

versus

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

Through: Dr. Rakesh Gupta, Mr Somil Agarwal, Ms Monika Ghai and Ms. Shyamalima Borah, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **15.09.2017**

1. It is pointed by Mr. Asheesh Jain, learned Senior Standing Counsel for the Revenue, on instructions, that for Assessment Year (AY) 2007-08, although the Assessing Officer ('AO') had disallowed the prior period expenses, which order was affirmed by the Commissioner of Income Tax (Appeals) ['CIT(A)'], the Assessee succeeded before the Income Tax Appellate Tribunal ('ITAT'). That order of the ITAT was not challenged by the Revenue in appeal.

2. Mr Jain further pointed out that, for the subsequent AY 2008-09, no appeal was filed by the Revenue against the order of the ITAT in favour of the Assessee on account of low tax effect.

3. The present appeal concerns AY 2009-10. In view the fact that the stand of the Assessee in the immediate two earlier AYs stands accepted, the Court finds no reason to interfere with the impugned order dated 2nd September, 2016 passed by the ITAT in ITA No. 1239/Del./2014 for AY 2009-10.

4.The appeal is accordingly dismissed but, in the circumstances, with no orders as to costs.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

SEPTEMBER 15, 2017
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