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

\+ ITA 929/2006

COMMISSIONER OF INCOME TAX ..... Petitioner

Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

M/S HCL INFOSYSTEM LTD. ..... Respondent

Through: None.

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

O R D E R

% **16.03.2017**

Though four questions of law were framed, the issue pertain to interpretation of Section 43B especially in the context of the assessee's claim that late payment of ₹42,25,409/- by the assessee fell within the mischief of that provision and, therefore, had to be disallowed. The ITAT had granted relief to the assessee.

This issue is now covered by the ruling of this Court in *Commissioner of Income Tax v. Dharmendra Sharma* (ITA 644/2007, decided on 28.11.2007).

As a result, the questions of law framed are answered against the Revenue and in favour of the assessee.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 16, 2017/*vikas*/