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

\+ **ITA 220/2017**

PR. COMMISSIONER OF INCOME TAX- 11 ..... Appellant
Through: Mr. Zoheb Hossain, Senior Standing Counsel

versus

SHRI INDER PAL SINGH WADHAWAN ..... Respondent
Through: None

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **05.05.2017**

1. This is an appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') against the order dated 8th July, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1589/Del.2013 for the Assessment Year ('AY') 2008-2009.

2. The question sought to be urged by the Revenue is whether the ITAT was correct in law in deleting the addition of Rs. 6,30,80,000 made by the Assessing Officer ('AO') under Section 40A(3) of the Act. The AO was of the view that the banker's cheques were not covered under any of the provisions of Rule 6DD of the Income Tax Rules, 1962 and, therefore, disallowed the deduction claimed by the Assessee.

3. The issue has been answered against the Revenue and in favour of the Assessee by the order dated 28th March, 2017 passed by this Court in ITA No. 260/2017 (***Principal Commissioner of Income Tax-11 v. Shri Inder Pal Singh Wadhawan***.)

4. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 05, 2017
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