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

\+ **ITA 358/2017**

CHIEF COMMISSIONER OF INCOME TAX(OSD), (CENTRAL)-2 ..... Appellant

Through: Mr. Sanjay Kumar & Mr. Dilip Shivpuri, Advocates

versus

MINDA INDUSTRIES LTD. ..... Respondent

Through

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **31.05.2017**

CM No. 16905/2017

1. Allowed, subject to all just exceptions.

CM No. 16904/2017

2. For the reasons stated therein, the application is allowed. Delay of 12 days in filing the appeal is condoned.

ITA No. 358/2017

3. This is an appeal by the Revenue against the order dated 28th October, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 4006/Del/2013 for the Assessment Year 2009-10.

4. The only question in the present appeal is whether travel expenses incurred for new projects and new ventures can be allowed as revenue expenditure. The view taken by the ITAT that travel expenses should be treated as revenue expenditure cannot be faulted. The Court is not inclined to frame an issue on this question.

5. The appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 31, 2017
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