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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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+ **ITA 819/2017**

NATIONAL ASSOCIATION OF SOFTWARE & SERVICE COMPANY ..... Appellant

Through:Ms Kavita Jha and Mr Vaibhav Kulkarni, Advocates

versus

COMMISSIONER OF INCOME TAX – VI ..... Respondent

Through: Mr Asheesh Jain, Senior Standing Counsel

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **13.10.2017**

CM 34507/2017 (delay in re-filing)

1.The delay of 245 days in re-filing the appeal is condoned. The application is disposed of.

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2.This is an appeal by the Assessee against the order dated 8th April, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.5406/Del./2011 for the Assessment Year ('AY') 2008-09.

3. The question sought to be urged by the Assessee in the present appeal is that the expenses incurred outside India on 'Global Trade Development Programme' did not amount application of income under Section 11(1)(a) of the Income Tax Act, 1961 ('Act').

4. The aforementioned question stands answered against the Assessee in ***DIT v. National Association of Software and Services Companies (2012) 345 ITR 362***.

5. In that view of the matter, no substantial question of law arises for consideration of the Court. The appeal is accordingly dismissed but, in the circumstances, with no orders as to costs.

S.MURALIDHAR, J.

PRATHIBA M. SINGH, J.

OCTOBER 13, 2017
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