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

\+ **ITA 770/2017**

THE PR. COMMISSIONER OF
INCOME TAX CENTRAL-3 ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel with Mr.Gaurav Khetrapal, Advocate.

Versus

JAYPEE COMMODITIES LTD. ..... Respondent

Through: Mr.Ved Jain, Advocate with Mr.Pranjal Srivastava, Advocate.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **26.09.2017**

1. This is an appeal by the Revenue against an order dated 10th January, 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4090/Del/2015 for the Assessment Year ('AY') 2010-11.

2. The question urged by the Revenue reads as under:-

> "2.1 Whether Ld. ITAT/CIT(A) erred in deleting the addition of Rs.30,60,000/- made by the Assessing officer on account of disallowance under section 14A of the Income Tax Act,1961 read with Rule 8D?"

3. Learned counsel for the Assessee raised a preliminary objection regarding maintainability of the present appeal on account of low tax efect. However, the Court finds that on merits the question urged stands covered against the Revenue by the decision of this Court in ***Cheminvest Ltd. Vs.***

Commissioner of Income Tax (2015) 378 ITR 33.

4. In that view of the matter, no substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 26, 2017
'anb'