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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ ITA 95/2017, C.M. APPL.3886-3887/2017

PR. CIT-3 ..... Appellant

Through : Sh. Ruchir Bhatia, Advocate.

versus

DLF HOTEL HOLDING LTD ..... Respondent

Through : Ms. Kavita Jha and Ms. Mehak Gupta, Advocates.

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

O R D E R

% 14.03.2017

The Revenue is aggrieved by the order of the Income Tax Appellate Tribunal (ITAT) to the extent it rejected the disallowance under Section 14A of the Income Tax, 1961, for AY 2008-09. The assessee had offered a disallowance of ₹2,28,777/-. The Assessing Officer (AO) did not expressly record reasons for rejection of that figure and instead proceeded to disallow a sum in excess of ₹5,61,02,732/-. The DRP reduced this figure to ₹2,56,62,215/- which was ultimately rejected by the ITAT by placing reliance upon the judgment of this Court in *Cheminvest Limited v. CIT-VI* 378 ITR 33 and *ACB India Limited v. ACIT* 374 ITR 108.

This Court is of the opinion that since the ITAT has relied upon the judgments of this Court which have explained the scope of Section 14A in such circumstances, no question of law arises. The appeal is accordingly dismissed along with the pending applications.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 14, 2017/ajk