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

\+ ITA 933/2017

ANSAL HOUSING & CONSTRUCTION LTD. ..... Appellant

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Gaur Jain, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Ashok Manchanda and Mr. Raghvendra Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

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

% 03.11.2017

The only question of law sought to be urged by the assessee under Section 260A is whether the ITAT erred in not directing the assessing officer to permit deduction on account of amortization of share issue Section 35D of the Act, in line with the previous assessment year 2003-04.

The assessee urged that this question was pressed but was not dealt with by the Tribunal. At the same time, it was conceded that the question now stands answered against the assessee for other previous years 1998-99 in *ITA 320 ITR 420 'Ansal Housing & Construction Ltd. Vs. Commissioner of Income Tax*'.

Following the said decision, we find that 'no question of law arises'.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 03, 2017/'*rs*'