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

\+ ITA 1146/2017

PRINCIPAL COMMISSIONER OF INCOME TAX - 7 ..... Appellant
Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Mr. Sanjay Kumar, Jr. Standing Counsel.

versus

PINEWOOD INFORMATION SYSTEMS PVT. LTD. .... Respondent
Through: Mr. Manu K. Giri, Advocate.

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

O R D E R

% **15.12.2017**

The revenue's appeal under Section 260 (A) of the Income Tax Act, 1961 challenges an order of the ITAT which had affirmed the appellate Commissioner's order setting aside the additions made under Section 14A. The CIT (A) and the ITAT held that application of Rule 8D in the circumstances was unwarranted. The recent decision of the Supreme Court in *Godrej & Boyce Manufacturing Company Limited v. Dy. Commissioner of Income Tax & Anr.*, 394 ITR 449 (SC) is conclusive and has ruled against the revenue.

No question of law arises; the appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

DECEMBER 15, 2017/*vikas*/