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

\+ ITA 1071/2017

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant

Through: Mr. Ruchir Bhatia with Mr. Puneet Rai & Mr. Gaurav Khetarpal, Advs.

versus

MMTC LTD. ..... Respondent

Through: Ms. Kavita Jha with Mr. Vaibhav Kulkarni, Advs.

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

O R D E R

% **28.11.2017**

1. The Revenue is in appeal under Section 260A of the Income Tax Act, 1961 with respect to the disallowance under Section 14A – made by the AO in the sum of ₹3,45,20,401/-. The AO had applied Rule 8D of the Income Tax Rules, 1982.

2. This Court notices that the judgment in *Godrej & Boyce Manufacturing Co. Ltd., Mumbai v. Deputy Commissioner of Income Tax* 328 ITR 81 (Bom) and that of this Court in *SIL Investment Ltd. v. Addl. Commissioner of Income Tax* 148 TTJ 213 (Del) was applied. Furthermore, for another assessment

year concerning the same assessee (MMTC Ltd.), this Court had declined framing question of law on the issue of Section 14A, as in the present case; *Principal Commissioner of Income Tax v. MMTC Ltd.* (ITA No.730/2017 decided on 12.09.2017).

3. As a consequence, no question of law arises. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 28, 2017
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