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

\+ ITA 258/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -2 ..... Appellant

Through Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

PUNEET MAHAJAN ..... Respondent

Through None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

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

% **27.02.2018**

The Revenue in its appeal under Section 260A of the Income Tax Act questions the order of the ITAT rejecting the Revenue's appeal against an order of the CIT (A). The Assessee a non-resident working for a non- resident company, had claimed exemption under Section 10(10CC) of the Act to the tune of ₹1,53,75,770/-. This amount constituted the tax liability borne by the assessee's employer. The AO had brought the sum to tax in the hands of the assessee. However, the CIT(A) and the ITAT accepted the assessee's plea.

A reading of the Tribunal's order would disclose that it primarily went back to the previous decision of the Uttrakhand High Court in *Director of Income Tax (IT) vs. Sedco Forex International Drilling Inc. & Others*,[(TS-603-HC- 2012 (UTT)]. This Court notices that a subsequent decision of the Division Bench of this Court in *Yoshio Kubo vs. Commissioner of Income Tax*, 357 ITR 452 (Del) also covers the issue urged in favour of the assessee. Consequently, no substantial question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 27, 2018

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