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

\+ ITA 357/2018

PR. COMMISSIONER OF INCOME TAX DELHI - 2 ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue.

versus

M/S. CAPARO INDIA LTD. ..... Respondent

Through: Mr. Pranjal Srivastava & Ms. Devina Sharma, Advs.

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

O R D E R

% 23.03.2018

The question of law urged in this case is completely covered by the judgment of this Court in *Commissioner of Income Tax v. Ansal Land Mark Township Pvt. Ltd.* 377 ITR 635 (Del.). The Court had held that the amendment by way of introduction of second proviso to Section 40(a)(ia) of the Income Tax Act, 1961 was essentially curative. In these circumstances, the disallowance made by the AO but set aside by the ITAT, is justified. No question of law arises; the appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 23, 2018
kks