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

\+ ITA 612/2018

PR. COMMISSIONER OF INCOME TAX DELHI - 8

..... Appellant

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

versus

M/S. SHIVAAI INDUSTRIES PVT. LTD.

..... 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>

% **21.05.2018**

<u>CM APPL 21401/2018 (delay in refiling)</u>

In view of the averments made in the application, the delay of 93 days in re-filing the appeal is condoned. Application stands disposed of.

<u>ITA 612/2018</u>

The Revenue is aggrieved by the order of the ITAT which upheld the CIT(A)'s decision with respect to the disallowance under Section 40A(1A). The Assessing Officer's decision to add back the amount, on the ground that the TDS has not been deducted, was upset by the CIT(A) who noticed that the payee i.e. the Delhi Transport Corporation had reflected the amount as its tax liability in its returns.

This issue is covered by a judgment of this Court in *Commissioner of Income Tax vs. Rajinder Kumar* 2013 TIOL 547 and also the *Commissioner of Income Tax vs. Ansal Land Mark Township Pvt. Ltd.* (2015) 377 ITR 365(Delhi)

In these circumstances, we are of the opinion that no question of law arise.

Appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 21, 2018
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