$~105 & 106

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

\+ **ITA 621/2018 & CM APPL 21435/2018**

\+ **ITA 622/2018**

PR. COMMISSIONER OF INCOME TAX(CENTRAL)-3, NEW DELHI ..... Appellant

Through Mr.Asheesh Jain, Sr.Standing Counsel with Mr.Sharukh Ejaz, Advocate.

versus

WAVE INFRATECH (P) LTD. ..... Respondent

Through Ms.Ananya Kapoor and Mr.Salil Kapoor, Advocates.

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

O R D E R

% **22.05.2018**

The Revenue's appeals under Section 268 challenge an order of the Income Tax Appellate Tribunal (ITAT) on the issue of disallowance made under Section 14A of the Income Tax Act, 1961. This Court notices that the ITAT had relied upon the decision of this Court in *Cheminvest Ltd. Vs. Commissioner of Income Tax* 378 ITR 33 (Delhi). No such question of law arises.

Appeals are dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 22, 2018/ndn