$~17

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

\+ ITA 559/2018

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant
Through : Sh. Ruchir Bhatia, Sr. Standing Counsel.

versus

MANTEC CONSULTANTS PVT. LTD. ..... Respondent
Through : None.

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

O R D E R

% **11.05.2018**

In this appeal, two questions of law are urged under Section 260A of the Income Tax Act, 1961 [hereafter "the 1961 Act"]. The first one is with respect to disallowance under Section 40a(ia) of the 1961 Act on the ground of failure to deduct tax on the amount paid to one Sh. I.S. Brara.

According to the Revenue, the amount was towards Fees for Technical Services (FTS) under Explanation 7 to Section 7(1) of the 1961 Act. On this issue, the Income Tax Appellate Tribunal (ITAT) for a previous year, followed its own ruling, which was concurred by this Court in ITA 521/2016 [*Pr. Commissioner of Income Tax v. Mantec Consultants Pvt. Ltd.*].

The Court had then declined to frame a substantial question of law by following a previous ruling in *CIT v. Angelique International Limited* 219 Taxmann 104. For the same reasons, no substantial question of law arises.

The second question is whether the donation of ₹1 lakh for the institution of an annual award could legitimately be claimed as CSR on this. The findings of the lower appellate authority are concurrent and against the Revenue. No question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 11, 2018/ajk