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

\+ ITA 498/2018

THE PR. COMMISSIONER OF INCOME TAX -3 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

FORTIS HOSPITAL LTD. ..... Respondent
Through:

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE VINOD GOEL

O R D E R

% **25.04.2018**

The Revenue's appeal is with respect to the disallowance under Section 14-A of the Income Tax Act, 1961 which the Assessing Officer had made.

The lower appellate authorities noticed that for application of that provision the assessee ought to have derived some exempt income, which he did not. In holding so, the lower appellate authorities relied upon the decision of this Court in the case of '*Cheminvest Ltd. vs. ITO'*, 2015 378 ITR 33 (Delhi). The facts of this case too involve an identical question and a similar set of facts; no exempt income was derived by the assessee in this case in the year under consideration. Consequently, no question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

VINOD GOEL, J

APRIL 25, 2018/nn