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

\+ ITA 536/2018

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) – 1 ..... Appellant

Through: Mr. Puneet Rai with Mr. Ruchir Bhatia, Advs.

versus

CLARIDGES HOTELS 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**

% **07.05.2018**

The Revenue's grievance in its appeal under Section 260A of the Income Tax Act, 1961 (hereafter referred to as 'the Act') is with respect to the deletion of the amounts brought to tax under Section 14A of the Act, by application of Rule 8D of the Income Tax Rules, 1962. The disallowance made was ₹5,20,64,236/-. This Court notices that the ITAT followed the judgment of this Court in *Cheminvest Ltd. v. ACIT* 378 ITR 33 while granting relief.

No substantial question of law therefore arises. The appeal is dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**MAY 07, 2018**
**kks**