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

\+ ITA 585/2018 AND CM APPL. 20004/2018

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

Through Mr. Sanjay Kumar, Adv.

versus

CLARIDGES HOTELS 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>

% **15.05.2018**

In the Revenue's appeal filed under Section 260A of the Income Tax Act ('the Act'), the issue is with respect to the disallowance under Section 14A of the Act. The assessee had volunteered the amount over ₹2,78,38,017/- towards deduction. The AO worked out disallowance by applying Rule 8D at ₹5,20,64,236/-; thus added the difference over ₹2,42,26,219/-. Both the CIT(A) and the ITAT granted the relief. The ITAT followed the decision of this Court in *Cheminvest Ltd. v. ACIT,* 378 ITR 33. Consequently, no question of law arises. The appeal is dismissed. The pending application also stands disposed off.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 15, 2018/rc