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

\+ ITA 650/2018

THE PR. COMMISSIONER OF INCOME TAX -4..... Appellant

Through Mr.Ruchir Bhatia, Sr.Standing Counsel for the Revenue.

versus

IAP COMPANY 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>

% 28.05.2018

The question of law urged with respect to the disallowance made by the Assessing Officer under Section 43B of the Income Tax Act in the service tax components has been decided by the ITAT based upon the ruling of this Court in *Commissioner of Income Tax Vs. NOBLE & HEWITT (I)P. LTD* (2008) 305 ITR 324 Delhi

The Tribunal noticed that as a matter of fact the assessee had not debited the amount of service tax to its profit and loss account as expenditure and not claimed any deduction.

Consequently no question of law arises.

Appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 28, 2018

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