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

+ **ITA 634/2018**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3

..... Appellant

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

versus

WAVE INFRATECH PVT.LTD.

..... Respondent

Through: Ms. Ananya Kapoor with Mr. Salil
Kapoor, Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **23.05.2018**

The Revenue's appeal under Section 268 challenges an order of the Income Tax Appellate Tribunal (ITAT) on the issue of disallowance made under Section 14A of the Income Tax Act, 1961. This Court notices that the ITAT had relied upon the decision of this Court in *Cheminvest Ltd. v. Commissioner of Income Tax* 378 ITR 33 (Delhi). No such question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 23, 2018

kks