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

\+ ITA 863/2018

PR. COMMISSIONER OF INCOME TAX-4, DELHI ..... Appellant
Through: Mr. Asheesh Jain, Advocate with Mr. Shahrukh Ejaz, Advocate.

versus

INTERGLOBE TECHNOLOGY QUOTIENT PVT. LTD. ..... Respondent
Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE ANU MALHOTRA

ORDER

% **21.08.2018**

The Revenue, which is in appeal under Section 260A of the Income Tax Act, 1961 (hereinafter 'the Act'), feels aggrieved by the order of the Income Tax Appellate Tribunal (hereinafter 'Tribunal') for Assessment Year 2011-12 and urges that the acceptance by the Tribunal with respect to the assessee's contention that it was entitled to deduction under Section 10AA of the Act, was incorrect and erroneous.

It is pointed out, at the outset – and not disputed by the Revenue that the question urged in this case is covered for previous Assessment Years, in *Principal Commissioner of Income Tax vs. Interglobe Technology Quotient Pvt. Ltd.*, ITA 330/2017 (reported as

2017 395 ITR 659). In the circumstances, question of law urged does not arise. The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

ANU MALHOTRA, J

AUGUST 21, 2018
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