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

\+ ITA 1221/2018

PR. COMMISSIONER OF INCOME TAX DELHI-7..... Appellant
Through Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

M/S. PLANMAN CONSULTING PVT. LTD. ..... Respondent
Through

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

O R D E R

% **02.11.2018**

C.M. No.46129/2018

Delay in re-filing is condoned.

ITA No.1221/2018

Two issues/questions are raised by the Revenue in this appeal under Section 260A of the Income Tax Act, 1961 (Act, for short) in the case of Planman Consulting Pvt. Ltd., which relates to assessment year 2012-13.

The first issue relates to disallowance under Section under Section 14A of the Act. It is an accepted and admitted position that the assessee had not earned any exempt income during the year in question. This being the position, the issue is covered against the Revenue by decision dated 22nd October, 2018 in ITA No.725/2018, ***Principal Commissioner of Income Tax-6, New Delhi Vs. McDonalds India Pvt. Ltd.*** and two decisions of this High Court quoted therein, namely, ***Cheminvest Ltd. Vs. Commissioner of Income-tax IV*** [2015] 378 ITR 33 (Delhi) and ***Commissioner of Income-tax –IV Vs. Holcim India Pvt. Ltd.*** (2014) 272 CTR 282 (Delhi). Decision of the Supreme Court in ***Maxopp Investment Ltd. Vs. Commissioner of Income tax***, (2018) 402 ITR 640 (SC) also affirms the said view.

The second issue/question relates to late deposit of Provident Fund, share of Employees State Insurance and professional tax. It is accepted that the said payments were made before the due date of the filing of the return. Accordingly, this issue is covered by decision of this court in ITA No.1063/2008, ***Commissioner of Income Tax Vs. Aimil Ltd.*** dated 23rd December, 2009.

In view of the aforesaid position, no substantial question of law arises for consideration in the appeal and the same in dismissed.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 02, 2018
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