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

\+ ITA 1095/2018

PR. COMMISSIONER OFLNCOME TAX- 6 ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

M/S NOIDA SOFTWARE TECHNOLOGY PARK LTD. ..... Respondent

Through: Appearance not given.

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

O R D E R

% **28.11.2018**

CM APPL. 40855/2018

Delay in re-filing is condoned as it is not opposed. Accordingly the application for condonation of delay is allowed.

ITA 1095/2018

This appeal by the Revenue in the case of M/s Noida Software Technology Park Limited relates to the Assessment Year 2010-11.

2. The first issue which relates to disallowance under Section 14A of the Income Tax Act, 1961 ('Act' for short) is covered against the Revenue by several decisions of this court including the latest decision in the case of ***Pr. Commissioner of Income Tax- 6 versus Mcdonalds's India Pvt. Ltd.***, in ITA No. 725/2018, decided on 22.10.2018.

3. The second issue raised by the Revenue relates to applicability of the second proviso of Section 40 (a)(ia) of the Act to the Assessment Year 2010-11. This issue is also covered against the Revenue vide decision of this court in ***Ansal Land Mark Township Private Limited versus Commissioner of Income Tax- 1***, (2015) 377 ITR 635 (Delhi).

4. Accordingly, we hold that the issues raised in the present appeal are covered and hence no substantial question of law arises. The appeal is dismissed.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 28, 2018
MR