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

\+ ITA 1299/2018 & CM APPL. 48192/2018

THE COMMISSIONER OF INCOME TAX –LTU..... Appellant

Through Mr.Ruchir Bhatia, Advocate.

versus

MAWANA SUGAR LIMITED ..... Respondent

Through Mr.Mayank Nagi, Advocate.

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

O R D E R

% **20.11.2018**

The issue raised in the present appeal relates to disallowance under Section 14A of the Income Tax Act, 1961 ('Act' for short).

The impugned order passed by the Income Tax Appellate Tribunal ('Tribunal' for short) dated 28.05.2018 has remanded the issue of disallowance under Section 14A of the Act to the Assessing Officer to first examine as to whether the respondent-assesee had earned any exempted income which was not taxable.

In view of the direction given by the Tribunal, we are not inclined to interfere with the impugned order as the issue is covered by the decision of this court in ***Pr. Commissioner of Income Tax-6 v. Mcdonalds India Pvt. Ltd.,*** ITA No. 725/2018 decided on 22.10.2018.

The appeal is accordingly dismissed.

SANJIV KHANNA, J

ANUP JAIRAM BHAMBHANI, J

NOVEMBER 20, 2018/ndn