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

\+ ITA 1328/2018

PR. COMMISSIONER OF INCOME TAX -4, NEW DELHI

..... Appellant

Through: Mr. Asheesh Jain, Sr. Standing Counsel.

versus

INNUS INFRASTRUCTURE PVT. LTD. ..... Respondent

Through:

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

O R D E R

% **27.11.2018**

Issue raised in this appeal pertains to disallowance under Section 14A of the Income Tax Act, 1961 (Act, for short) read with Rule 8D of the Income Tax Rules, 1962.

2. Innus Infrastructure Private Limited during the period relevant to Assessment Year 2013-14 had earned exempt dividend of Rs.5,13,581/-. The assessee had themselves disallowed an amount of Rs. 5,61,464/- under Section 14A of the Act.

3. The Assessing Officer, however, invoked Rule 8D to enhance the disallowance to Rs.2,63,55,878/-.

4. The issue raised by the Revenue is covered against them by several decisions of this Court, the latest being ITA No. 725/2018, ***Principal Commissioner of Income Tax-6 New Delhi versus Macdonald's India***

Private Limited dated 22nd October, 2018. In view of the aforesaid factual and legal position, no substantial question of law arises in the present appeal and the same is dismissed.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 27, 2018
MR/VKR