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

\+ ITA 60/2018 and CM APPLS. 2138-2139/2018

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-2, ... Appellant

Through Mr. Rahul Chaudhary, Sr. Standing counsel for respondent.

versus

BHARTI TELEMEDIA LTD. ..... Respondent

Through Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **19.01.2018**

The question urged in this appeal is whether having regard to Section 35 ABB, the expenditure claimed by the assessee, for the concerned assessment year, could be treated as revenue. In the opinion of the Assessing Officer (AO), the treatment had to be as falling in the capital stream. The Income Tax Appellate Tribunal (ITAT) followed its view for the previous years and held that the expenditure fell in the revenue stream; the ITAT was also guided by the decision of this Court, which had confirmed its previous view.

This Court notices that the question sought to be urged with respect to the revenue treatment, was identical to the question framed in Commissioner of Income Tax. Vs. Bharti Hexacom Ltd. (ITA

1336/2010); by a reasoned judgment, the Court dismissed the Revenue's appeal and confirmed the view taken by ITAT. As a consequence, no question of law arises. The appeal is therefore, dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 19, 2018
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