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

\+ ITA 139/2019 & CM APPL. 6354/2019

PR. COMMISSIONER OF INCOME TAX-3 ..... Appellant
Through : Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

M/S FORTIS HEALTH MANAGEMENT LTD ... Respondent
Through : Mr. Simran Mehta, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **11.02.2019**

This appeal, by the Revenue, under Section 260A urges a solitary ground with respect to the disallowance under Section 14A. Though the Assessment Officer (AO) brought to tax the amounts on an application of Rule 8D of the Income Tax Rules, the ITAT set aside the addition by relying on this court's judgment in *Cheminvest Ltd. v. CIT,* (2015) 378 1TR 33 (Del). In the present case too, no exempt income was in fact earned by the assessee. As a result, no substantial question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 11, 2019
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