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

\+ ITA 198/2019 & CM APPL.9529/2019

THE PR. COMMISSIONER OF INCOME TAX -9 ..... Appellant
Through: Mr.Ruchir Bhatia, Sr.Std.Counsel

versus

USHA INTERNATIONAL LTD. ..... Respondent
Through: Mr.V.P.Gupta, Advocate

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

O R D E R

% **27.02.2019**

1. The Revenue's appeal articulates its grievance that disallowance under Section 14A was reduced by the ITAT.

2. We noticed that the ITAT followed the ruling of this Court in *Joint Investments Pvt. Ltd. vs. Commissioner of Income Tax* (2015) 372 ITR 694.

3. No question of law, therefore, arises.

4. The appeal is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 27, 2019
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