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

R-15

\+ **ITA 556/2010**

THE COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr Asheesh Jain, Senior Standing Counsel for Revenue.

versus

NALWA SONS INVESTMENTS LTD. ..... Respondent

Through: Ms Kavita Jha, Mr Vaibhav Kulkarni and Ms Devika Jain, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE SANJEEV NARULA

O R D E R

% **21.02.2019**

1. While admitting this appeal on 5th May, 2011, the following order was passed:

> " **CM No. 5228/2010**
> The delay in re-filing the appeal is condoned. This application stands disposed of.
> **ITA 556/2010**
> The counsel for the parties have been heard.
> **Admit.**
> The following substantial question of law arises for the consideration of this court:-
>
> "Whether the Income-tax Appellate Tribunal erred in setting aside the disallowance under Section 80 HHC of the Income-tax Act, 1961 while computing the Minimum Alternative Tax (MAT) under Section 115 JB of the Income-tax Act, 1961"
>
> The paper books be filed by the appellant within three months

as per rules. Tag alongwith ITA No.875/2008."

2. Mr Asheesh Jain, learned Senior Standing Counsel for the Revenue has produced before the Court the order passed by this Court on 5th May, 2011 in ITA No.875/2008, answering the question in favour of the Assessee and against the Revenue relying on ***Ajanta Pharma Ltd. v CIT 327 ITR 305.***

3. In that view of the matter, the question is answered in favour of the Assessee and against the Revenue.

4. The appeal is dismissed.

S. MURALIDHAR, J.

SANJEEV NARULA, J.

FEBRUARY 21, 2019
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