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

\+ ITA 86/2019

THE PR. COMMISSIONER OF INCOME TAX -7 ..... Appellant

Through: Mr. Raghvendra Singh, Senior Standing Counsel with Mr. Vipul Agrawal, Junior Standing Counsel.

versus

OSCAR INVESTMENT LTD. ..... Respondent

Through: Mr. Anunav Kumar, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 04.09.2019

C.M. No. 4326/2019 (delay)

1. By this application, the Applicant seeks condonation of delay of 250 days in re-filing the application. For the reasons stated in the application, the delay is condoned.

2. The application stands disposed of in the aforesaid terms.

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3. The present appeal is directed against the order dated 14.11.2017 passed by the Income Tax Appellate Tribunal Delhi Bench: 'D' New Delhi in ITA No.-558/Del/2016 for the assessment year 2012-13. The following question of law are sought to be raised by the Appellant in the present appeal :

"2.1 Whether on the facts and circumstances of the case Id. ITAT erred in law in deleting the addition made by Assessing officer under section 14A of the Income Tax Act, 1961 read with Rule 8D of the Income Tax Rule, 1962?

2.2 Whether on the facts and circumstances of the case, the Id. ITAT erred in law in deleting the addition, ignoring the Circular NO. 5/2015 dated 10.02.2015 reiterating the scope of Circular NO. 14/2001 issued by CBDT?"

4. These two questions are covered by the decision of this Court in ***Cheminvest Ltd. v. Commissioner of Income Tax***, 317 (ITR) (Delhi).

5. The appeal is accordingly disposed of.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 04, 2019
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