IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

104 **ITA-93-2019 (O&M)**
Date of Decision : 23.1.2020

The Pr. Commissioner of Income Tax, Rohtak ...... Appellant

Versus

The Jhajjar Central Co-op. Bank Ltd. ...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN
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Present : Mr. Sandeep Goyal, Sr.Standing counsel with
Mr. Chetan Sood, Jr. Standing counsel
for the appellant.

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AJAY TEWARI, J. (Oral)

1. This appeal has been filed by the Revenue under Section 260A of the Income Tax Act,1961 (for short 'the Act') against the order dated 30.5.2018 passed by the Income Tax Appellate Tribunal, Delhi Bench 'B; New Delhi in ITA No. 939/Del/2016 dated 30.5.2018 for the assessment year 2012-13, claiming the following substantial questions of law :-

> *"i. Whether the Ld. ITAT was right in law as well as on facts in upholding the order of Ld. CIT (A) in deleting the addition of Rs. 3,31,60,915/- made by the A.O. because as per the provisions of section 43D read with explanation (ii) of sub section (viia) of sub section 36 of the I.T. Act, 1961 which are applicable to a schedule bank and name of the assessee bank is not figured in the list of schedule bank, assessee is not entitled for the benefit of the above provisions of the Income Tax Act.*
>
> *(ii) Whether the Ld. ITAT was right in law as well as on facts*

in deleting addition on account of provisions of CA's audit fee since the assessee claimed the provisions of CA's audit fee in the year under consideration but the actual payment was made in the subsequent year."

2. Learned counsel has very fairly stated that substantial question of law No.1 is covered by the judgment of this Court passed in ***Principal Commissioner of Income Tax vs. Ludhiana Central Co-op. Bank Ltd.*** reported as ***2019 410ITR 72 (P&H)*** against the appellant and as regards question No.2 the tax effect involved is nominal and much less than the monetary limit as prescribed in Circular No.3 of 2018 dated 11.07.2018 issued by the Central Board of Direct Taxes, further amended vide Circular No.17 of 2019 dated 08.08.2019 read with Letter No.F.No.279/Misc/M-93/2018-ITJ dated 20.08.2019.

3. Consequently, the petition is dismissed.

4. Since the main case has been dismissed, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

23.1.2020
anuradha

Whether speaking/reasoned - Yes/No
Whether reportable - Yes/No