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

\+ ITA 30/2024 & CM APPL. 1738/2024

PR. COMMISSIONER OF INCOME TAX, CENTRAL, GURGAON ..... Appellant

Through: Mr.Puneet Rai, Sr.SC with Mr.Ashvini Kumar and Mr.Rishabh Nangia, Advs.

versus

M/S METRO INSTITUTE OF MEDICAL SCIENCE PVT. LTD. ..... Respondent

Through: Mr.Artatrana Panda and Mr.Satyen Sethi, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **11.01.2024**

CM APPL. 1737/2024 (Exemption)

Allowed, subject to all just exceptions.

Application is disposed of.

ITA 30/2024 & CM APPL. 1738/2024

1. The solitary question which is raised in the instant appeal pertains to the additions which were made in terms of the provisions contained in Section 14A of the Income Tax Act, 1961 ["**Act**"].

2. The Income Tax Appellate Tribunal ["**ITAT**"] while dealing with the aforesaid question has taken note of the judgment rendered by this Court in **Pr. CIT vs. M/s Era Infrastructure (India) Ltd.** [2022 SCC Online Del 2157].

3. In view of the aforesaid and following that decision and the view expressed by the Court in *Era Infrastructure,* we find that the

appeal raises no substantial question of law.

4. Consequently, the appeal along with pending application shall stand dismissed on the aforesaid terms.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

JANUARY 11, 2024/MJ