

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'H' NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, HON'BLE PRESIDENT  
&  
SHRI K.N. CHARY, JUDICIAL MEMBER**

**ITA No.-1559/Del/2015  
(Assessment Year: 2010-11)**

THDC India Ltd. Pragatipuram, Bye Pass Road, Rishikesh, Uttrakhand. AAACT7905Q	vs	ACIT Circle Haridwar Haridwar
<b>Assessee by</b>	<b>Sh. B. Panda, Sr. Adv.</b>	
<b>Revenue by</b>	<b>Sh. Ravi Kant Gupta, Sr. DR</b>	

<b>Date of Hearing</b>	<b>26.12.2017</b>
<b>Date of Pronouncement</b>	<b>26.12.2017</b>

**ORDER**

**PER K. NARSIMHA CHARY, J.M.**

Assessee preferred this appeal challenging the order dated 18.12.2014 passed by the Ld. Commissioner of Income Tax (Appeals)-Dehradun (for short called as the "Ld. CIT(A)"), while sustaining the additions made by the AO while denying the deductions u/s 801A of the Income Tax Act, 1961 (for short called as the "Act"), ie., in respect of the interest from employees/other interest income, machine hire charges, rent receipts and sundry receipts.

2. At the outset, Ld. AR has fairly brought to our notice that in assessee's own case in respect of assessment years 2008-09 & 2009-10 a coordinate bench of this Tribunal dealt with the similar

questions involved in this appeal under similar set offacts, vide ITA Nos. 3956 & 6457/Del/2012 and by order dated 03.03.2015 negated the contentions of the assessee in respect of these four items of additions. Ld. DR also submits that the facts, and the issues involved in this appeal are very similar to the facts and issues involved in ITA Nos. 3956 & 6457/Del/2012 and the case of the assessee is squarely covered by this order.

3. We have gone through the orders of the authorities below and also the common order dated 03.03.2015 in ITA Nos. 3956 & 6457/Del/2012. In view of the submission of either side that the facts and the issues involved for all the assessment years 2008-09 to 2010-11 are similar, we find that the findings of this Tribunal in assessee's own case for the AY 2008-09 and 2009-10 are squarely applicable to these assessment years also and while respectfully following the same, we do not find any merits in this appeal. The grounds of appeal are, therefore, dismissed.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 26.12.2017

Sd/-

Sd/-

**(G.D. AGRAWAL)**  
**PRESIDENT**

**(K. NARSIMHA CHARY)**  
**JUDICIAL MEMBER**

Dated: 26.12.2017

\*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR  
ITAT NEW DELHI

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