

आयकर अपीलीय अधिकरण, न्यायपीठ – “A” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
 (समक्ष)Before श्री ए. टी. वर्की, न्यायीक सदस्य एवं/and श्री एम .बालागणेश, लेखा सदस्य)
 [Before Shri A. T. Varkey, JM & Shri M.Balaganesh, AM]

I.T.A. No. 1040/Kol/2016
Assessment Year: 2012-13

Joint Commissioner of Income-tax (OSD), Circle-2(1), Kolkata	Vs.	M/s. Infinity Infotech Parks Ltd. (PAN: AABCI0692J)
Appellant		Respondent

Date of Hearing	13.02.2018
Date of Pronouncement	14.05.2018
For the Appellant	Shri Sallong Yaden, Addl. CIT
For the Respondent	Shri D. S. Damle, AR

ORDER

Per Shri A.T.Varkey, JM

This appeal preferred by the revenue against the order of Ld. CIT(A)-1, Kolkata dated 10.03.2016 for AY 2012-13.

2. At the outset, we notice the only issue that has been raised by the revenue as against the action of the Ld. CIT(A) in deleting the disallowance of Rs.75,24,948/- by invoking Rule 8D of the Income-tax Rules, 1962. We note that the similar disallowance was made by the AO for AY 2009-10 which has been deleted by the Ld. CIT(A) by order dated 13.06.2012. Against the said action of Ld. CIT(A), the department preferred an appeal before this Tribunal, which was listed on the same day (13.02.2018) before “C” Bench, wherein the author of this order heard the matter with another member and vide order dated 14.05.2018 itself has confirmed the action of the Ld. CIT(A) and dismissed this ground of Revenue. Similar facts and law permeates in this assessment year also. We note that the

assessee did not earn any exempt income during the AY 2012-13, therefore, on the same reasoning given for AY 2009-10, we hold the Ld. CIT(A) was justified in deleting the disallowance as made by the AO in the assessment order by invoking Rule 8D of the I. T. Rules. Appeal of revenue is dismissed.

3. In the result, the appeal of revenue is dismissed.

Order is pronounced in the open court on 14th May, 2018.

Sd/-

(M. Balaganesh)
Accountant Member

Sd/-

(A. T. Varkey)
Judicial Member

Dated: 14th May, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant - JCIT (OSD), circle-2(1), Kolkata.
2. Respondent – M/s. Infinity Infotech Parks Ltd., Plot A-3, Block GP, Infinity Towers, Sector-V, Salt Lake, Kolkata-700 091.
3. The CIT(A) Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Sr. Pvt. Secretary