

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' (SMC) BENCH : CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखा सदस्य एवं
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष ।
[BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER
AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER]

आयकर अपील सं./I.T.A. No.2593/CHNY/2017.

निर्धारण वर्ष /Assessment year : 2013-2014.

Income Tax Officer,
Company Ward 5(4)
Chennai.

Vs. M/s. Rai Ispat Pvt. Ltd,
6/13, North Avenue,
Kesava Perumal puram,
R.A. Puram, Chennai 600 042.

(अपीलार्थी/Appellant)

[PAN AAACR 1743C]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri. B. Sagadevan, IRS, JCIT.
प्रत्यर्थी की ओर से /Respondent by : None

सुनवाई की तारीख/Date of Hearing : 04-05-2018
घोषणा की तारीख /Date of Pronouncement : 07-05-2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

In this appeal filed by the Revenue, which is directed against an order dated 31.07.2017 of Id. Commissioner of Income Tax (Appeals)-3, Chennai, it has taken altogether three grounds of which ground No.1 & 3 are general needing no specific adjudication.

2. Vide its ground No.2, grievance raised by the Department is on deletion of a disallowance made by the Id. Assessing Officer u/s.14A of the Income Tax Act, 1961 (in short 'the Act').

3. We have perused the orders and heard the contentions. What we find is that Id. Commissioner of Income Tax (Appeals) had deleted the disallowance for a reason that assessee had not claimed any exempt income during the impugned assessment year. This has not been disputed by the Id. Departmental Representative. By virtue of the judgment of Hon'ble Jurisdictional High Court in the case of *Redington India Ltd vs. Addl. CIT, 392 ITR 623*, we are of the opinion that Id. Commissioner of Income Tax (Appeals) was justified in deleting the disallowance made u/s.14A of the Act. Ground No.2 is dismissed.

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

Order pronounced on Monday, the 7th day of May, 2018, at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated:7th May, 2018.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

3. आयकर आयुक्त (अपील)/CIT(A)

5. विभागीय प्रतिनिधि/DR

2. प्रत्यर्थी/Respondent

4. आयकर आयुक्त/CIT

6. गार्ड फाईल/GF