

**IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad ' A ' Bench, Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member  
AND  
Shri B. Ramakotaiah, Accountant Member**

**ITA No.1427/Hyd/2017**  
(Assessment Year: 2013-14)

Dy. Commissioner of Income Tax, Circle 16(2) Hyderabad <i>(Appellant)</i>	Vs	M/s. Phoenix Infratech (India) Private Ltd Hyderabad PAN: AACCC2322G <i>(Respondent)</i>
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For Revenue :	Shri M. Sitharam, DR
For Assessee:	Shri P. Murali Mohan Rao

Date of Hearing:	23.05.2018
Date of Pronouncement:	25.05.2018

**ORDER**

**Per Smt. P. Madhavi Devi, J.M.**

This is Revenue's appeal for the A.Y 2013-14 against the order of the learned CIT (A)-4, Hyderabad, dated 31.05.2017. The only issue involved in this appeal is against the order of the CIT (A) deleting the disallowance made by the AO u/s 14A of the Act.

2. After hearing both the parties, we find that the CIT (A) has deleted the disallowance u/s 14A of the Act on the ground that the assessee has not claimed any income as exempt from tax during the relevant financial year and the Coordinate Bench of the Tribunal (to which both of us are signatory) in the case of the

assessee for the A.Ys 2010-11 to 2012-13 in ITA Nos.720 to 722/Hyd/2016 dated 28.09.2016 have held that no disallowance u/s 14A is to be made where there is no claim of exempt income from tax. We find that the CIT (A) has followed the said decision to delete the disallowance u/s 14A of the Act. Therefore, we see no reason to interfere with the order of the CIT (A).

3. In the result, Revenue's appeal is dismissed.  
Order pronounced in the Open Court on 25<sup>th</sup> May, 2018.

**Sd/-**  
**(B. Ramakotaiah)**  
**Accountant Member**

**Sd/-**  
**(P. Madhavi Devi)**  
**Judicial Member**

Hyderabad, dated 25<sup>th</sup> May 2018.

***Vinodan/sps***

Copy to:

- 1 Dy.CIT, Circle 16(2), 2<sup>nd</sup> Floor, B Block, IT Towers, AC Guards, Masab Tank, Hyderabad
- 2 M/s. Phoenix Infratech (India) Private Ltd, Plot No.1335, Road No.45, Jubilee Hills, Hyderabad
- 3 CIT (A)-4 Hyderabad
- 4 Pr. CIT – 4 Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File

*By Order*