

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : 3C6 : NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SMT. BEENA A. PILLAI, JUDICIAL MEMBER

ITA No.6261/Del/2016
Assessment Year: 2012-13

DCIT (International Taxation)
Circle-1, Aayakar Bhawan,
13A- Subhash Raod, Dehradun

Vs. B.J. Services Company
ME Ltd. C/o M/s
Nangia & Co., 3rd
Floor, NCR Plaza,
New Cantt Road,
Dehradun

PAN: AAACB8529N

(Appellant)

(Respondent)

Department By : Sh. Sanjay Pandey, Sr. DR (Intl)
Assessee By : Sh. Amit Arora & Vishal Mishra, CA

Date of Hearing : 04.06.2018
Date of Pronouncement : 05.06.2018

ORDER

PER R.S. SYAL, VP:

This appeal by the Revenue arises out of the order passed by the CIT(A) on 27.9.2016 in relation to assessment year 2012-13.

2. The only issue raised in this appeal through various grounds is against the direction of the learned CIT(A) that the amount of service tax should not be included in the gross revenue of the assessee under the provisions of Section 44BB of the Act.

3. We have considered the rival contention and perused the relevant material on record. It is observed that the similar issue came up for hearing before the Tribunal in assessee's own case for the immediately preceding assessment year. Vide order dated 20.4.2018, the Tribunal in ITA No. 6167/Del/2014 has decided this issue in assessee's favour. Both the sides are in agreement that the facts and circumstances of the instant appeal are similar to those of the preceding year. Since the learned CIT(A) has taken a view which accords with the one taken by the Tribunal in assessee's own case for the immediately preceding assessment year, we uphold the same.

4. In the result, the appeal is dismissed.

The order pronounced in the open court on 05th June, 2018.

Sd/-
BEENA A. PILLAI]
JUDICIAL MEMBER

Sd/-
[R.S. SYAL]
VICE PRESIDENT

Dated, 05th June, 2018.

SH

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.

		Date	Initial
1.	Draft dictated on	4.6.2018	PS
2.	Draft placed before author	4.6.2018	PS
3.	Draft proposed & placed before the second member		JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS		PS/PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk		PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		

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