

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' 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.1441/CHNY/2018.
निर्धारण वर्ष /Assessment year : 2013-2014.

The Deputy Commissioner of Income Tax,
Corporate Circle 2(1)
Chennai 600 034. **Vs.** M/s. Gemini Communications Ltd,
No.1, Dr. Ranga Road,
Alwarpet, Chennai 600 018.

(अपीलार्थी/Appellant)

[PAN AAACG 2531K]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Ms. Tripura Sundari, CIT.
प्रत्यर्थी की ओर से /Respondent by : None

सुनवाई की तारीख/Date of Hearing : 11-09-2018
घोषणा की तारीख /Date of Pronouncement : 11-09-2018

आदेश / ORDER

PER ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

In this appeal filed by the Revenue, which is directed against an order dated 30.01.2018 of Id. Commissioner of Income Tax (Appeals)-6, Chennai, it is aggrieved that Id. Commissioner of Income Tax (Appeals) deleted a disallowance made by the Id. Assessing Officer u/s.14A of the Income Tax Act, 1961 (in short 'the Act').

2. Ld. Counsel for the Revenue submitted that though assessee was not having any exempt income, Section 14A r.w.r.8D had to be applied considering CBDT Circular No.5/2014, dated 11.02.2014.

3. None appeared on behalf of the assessee.

4. We have perused the orders and heard the contention of the Id. Departmental Representative. Ld. Commissioner of Income Tax (Appeals) had deleted the disallowance u/s.14A r.w.r. 8D relying on a decision of this Tribunal in assessee's own case for assessment year 2010-2011 in ITA No.1933/Mds/2015, dated 18.03.2016. We also find that the Hon'ble Jurisdictional High Court in the case of *Redington India Ltd vs. Addl. CIT, 392 ITR 623* had held that Section 14A of the Act had no application when assessee had not claimed exempt income. Accordingly, we do not find any reason to interfere with the order of the Id. Commissioner of Income Tax (Appeals).

5. In the result, the appeal of the Revenue stands dismissed.

Order pronounced on Tuesday, the 11th day of September, 2018, at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 11th September, 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

Sd/-

(अब्राहम पी. जॉर्ज)

(ABRAHAM P. GEORGE)

लेखा सदस्य /ACCOUNTANT MEMBER