

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "E": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.No.4590/Del./2017
Assessment Year 2013-2014

NTPC Electric Supply Company Ltd., NTPC Bhawan, Core-7, Scope Complex, Lodhi Road, New Delhi – 110 003. PAN AABCN7520Q (Appellant)	vs.,	The Income Tax Officer, Ward – 18 (4), New Delhi. (Respondent)
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For Assessee :	Shri Ved Jain, Advocate Shri Himanshu Aggarwal, CA And Ms. Umang Luthra, Advocate
For Revenue :	Ms. Rakhi Vimal, Sr. DR

Date of Hearing :	14.01.2020
Date of Pronouncement :	20.01.2020

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-6, Delhi, Dated 11.05.2017, for the A.Y. 2013-2014, challenging the disallowance of Rs.22,98,107/- on account of community

development and welfare expenses. The Ld. CIT(A) following his Order for the A.Y. 2012-2013 confirmed the addition.

2. Learned Counsel for the Assessee at the outset submitted that similar issue in the case of assessee have been decided by ITAT, Delhi E-Bench, Delhi for the A.Y. 2012-2013 in ITA.No.603 & 777/Del./2017 vide Order Dated 15.11.2019 in which the Tribunal has deleted the similar addition and appeal of assessee has been allowed. Copy of the Order of the Tribunal Dated 15.11.2019 is placed on record.

3. After considering the rival submissions, we are of the view that the issue is covered by the aforesaid Order of the Tribunal in the case of assessee for the A.Y. 2012-2013. Since the Ld. CIT(A) has followed his Order for the A.Y. 2012-2013 for the purpose of dismissing the appeal of assessee and has not given any other independent reasons and his order have been set aside by the Tribunal, therefore, the issue is covered in favour of the assessee. Following the Order of the Tribunal for the A.Y. 2012-2013 (supra), we set

aside the Orders of the authorities below and delete the addition. Appeal of the assessee is allowed.

4. In the result, appeal of Assessee allowed.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 20th January, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "E" Bench
6.	Guard File

// BY Order //

Asst. Registrar, ITAT, Delhi Benches,
Delhi.