

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'F' : NEW DELHI)**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER  
and  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**(THROUGH VIDEO CONFERENCE)**

**ITA No.1523/Del./2018  
(Assessment Year : 2012-13)**

M/s. RLF Limited,  
D – 41, New Delhi South Extension,  
Part – II,  
New Delhi – 110 049.

vs. ITO, Ward 20 (3),  
New Delhi.

**(PAN : AAACR0008E)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : None

REVENUE BY : Ms. Kirti Sankratyayan, Senior DR

Date of Hearing : 09.09.2021

Date of Order : 22.09.2021

**ORDER**

**PER KULDIP SINGH, JUDICIAL MEMBER :**

Appellant, M/s. RLF Limited (hereinafter referred to as 'the assessee') by filing the present appeal sought to set aside the impugned order dated 27.12.2017 passed by the Commissioner of Income - tax (Appeals)-7, New Delhi qua the assessment year 2012-13 on the grounds inter alia that:-

**“That on the facts and in the circumstances of the case and under the provisions of law, the Commissioner of Income Tax (Appeals) has erred in upholding the order passed u/s 250 granting part**

**relief out of disallowances made u/s 14A of I.T. Act read with Rule 8D of the Rules.”**

2. Briefly stated the facts necessary for adjudication of the controversy at hand are : Assessee company is into manufacturing and export of embroidered fabrics. During scrutiny proceedings, Assessing Officer (AO) noticed investment in shares, income from which does not form part of the total income. Declining the contentions raised by the assessee that in the computation of income it had added Rs.25,53,328/- under Rule 8D of the Income-tax Act, 1961 (for short ‘the Act’), whereas no disallowances called for in view of the decision rendered by **Hon’ble Delhi High Court in case of Holcim India Pvt. Ltd. – ITA No.486/3024 & ITA No.299/2014**, the AO by invoking the provisions contained u/s 14A read with Rule 8D made disallowance of Rs.40,82,567/- out of which assessee has already made suo motu disallowance of Rs.25,53,238/- and balance amount of Rs.15,29,329/- is added back to the income of the assessee.

3. Assessee carried the matter before the Id. CIT (A) by way of filing appeal who has dismissed the appeal u/s 250(6) of the Act. Feeling aggrieved, the assessee has come up before the Tribunal by way of filing the present appeal.

4. Assessee has not preferred to put in appearance despite issuance of the notice and consequently, we proceeded to decide the present appeal with the assistance of the Id. DR as well as on the basis of documents available on the file.

5. We have heard the Id. Departmental Representative for the Revenue/appellant to the appeal, gone through the documents relied upon and orders passed by the revenue authorities below in the light of the facts and circumstances of the case.

6. Bare perusal of the impugned order passed by the Id. CIT(A) goes to prove that relief has already been granted to the assessee by Id.CIT (Appeals)-16 vide order dated 06.12.2016 and appeal effect has also been given, operative part of the findings returned by the Id. CIT(A) are as under :-

***“3.2 I have carefully considered the assessment order and the submissions filed by the Id. AR. The CIT (Appeals)-16 has allowed relief to the appellant vide order No.143/2016-17 (Old appeal no.228/2015-16) dated 06.12.2016 and appeal effect already allowed to the appellant. Therefore, the disallowance u/s 14A of the Act read with rule 8D of the I.T. Rules made by the AO has already been deleted. Therefore, this ground of appeal is ruled against the appellant.”***

7. Even assessee has filed the present appeal by raising vague and ambiguous ground from which it is difficult to discern as to what relief is being sought.

8. In view of what has been discussed above, finding no illegality or infirmity in the impugned order passed by the Id. CIT(A), present appeal filed by the assessee is hereby dismissed.

**Order pronounced in open court on this 22<sup>nd</sup> day of September, 2021.**

**Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

**sd/-  
(KULDIP SINGH)  
JUDICIAL MEMBER**

**Dated the 22<sup>nd</sup> day of September, 2021  
TS**

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-27, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**