

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.6647/DEL/2016  
Assessment Year 2008-09

Addl. Commissioner of Income Tax, Spl. Range-I, New Delhi.	v.	M/s. Agriculture Insurance Company of India Pvt. Ltd., 13 <sup>th</sup> Floor, Ambadeep Building, 14 KG Marg, New Delhi.
TAN/PAN: AAECA2874P		
(Appellant)		(Respondent)

Appellant by:	Shri Akash Singhal, CA		
Respondent by:	Mrs. Suman Malik, Sr.D.R.		
Date of hearing:	31	03	2022
Date of pronouncement:	05	04	2022

**ORDER**

**PER PRADIP KUMAR KEDIA, A.M.:**

The captioned appeal has been filed by the Revenue against the order of the Commissioner of Income Tax (Appeals)-I, New Delhi ['CIT(A)' in short], dated 06.10.2016 arising from the assessment order dated 28.12.2015 passed by the Assessing Officer (AO) under Section 143(3) r.w. Section 147 of the Income Tax Act, 1961 (the Act) concerning AY 2008-09.

2. As per its grounds of appeal, the Revenue has challenged the reversal of addition of Rs.9,01,83,000/- by the CIT(A) on account of income earned from investment in corpus fund.

3. When the matter was called for hearing, the Id. counsel for the assessee pointed out that identical issue was subject matter of

challenge in assessee's own case in ITA No.1279/Del/2016 relevant to Assessment Year 2012-13 wherein the action of the First Appellate Authority towards reversal of such addition was endorsed by the Co-ordinate Bench.

4. Ld. DR for the Revenue did not offer any comment but relied upon the assessment order.

5. In the wake of the fact that issue has been already adjudicated in favour of the assessee in subsequent Assessment Year 2012-13, there is no occasion for us to delve into issue afresh. Consequently, we decline to interfere with the order of the CIT(A).

6. In the result, the appeal of the Revenue is dismissed.

**Order pronounced in the open Court on 05/04/2022.**

Sd/-  
**[SAKTIJIT DEY]**  
**JUDICIAL MEMBER**

DATED: **05/04/2022**

*Prabhat*

Sd/-  
**[PRADIP KUMAR KEDIA]**  
**ACCOUNTANT MEMBER**