

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**(DELHI BENCH 'H' : NEW DELHI)**

**BEFORE DR. B.R.R.KUMAR, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.7/Del/2020  
(Assessment Year : 2016-17)

ACIT, Circle-27(2) New Delhi	Vs.	M/s. Zuari Sugar & Power Ltd. Plot No. 2, Zamrudpur Community Centre, Kailash Colony Extension, New Delhi-110048 PAN : AAACZ3381Q
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Revenue by	Sh. M. Baranwal, Sr. DR
Assessee	Shri KVSR Krishna, CA

Date of hearing:	12.07.2022
Date of Pronouncement:	14.07.2022

**ORDER**

**PER ANUBHAV SHARMA, JM:**

The appeal has been filed by the Revenue against order dated 31.10.2019 in appeal no. CIT(A), Delhi 9/10399/2018-19 in assessment year 2016-17 passed by Commissioner of Income Tax (Appeals)-9, New Delhi (hereinafter referred to as the First Appellate Authority in short 'Ld. F.A.A.')

in regard to the appeal before it arising out of assessment order dated 22/12/2018 u/s 143(3) of the Income Tax Act, 1961 passed by

Sh. Tatung Padi, Circle 27(2), Delhi (hereinafter referred to as the Assessing Officer 'AO').

2. Heard and perused the record.

3. There is no dispute of the fact that the assessee was not having any exempt income in the relevant year and the ld. CIT(A) while referring to various judicial precedents has concluded that as there is no exempt income, disallowance addition u/s 14A of the Act r.w.r. 8D(i) is not sustainable. Ld. Sr. DR has although relied orders of Ld. AO but could not cite any proposition of law to hold a different opinion than the one relied to by the Ld. CIT(A).

4. In the light of aforesaid, there is no substance in the appeal of the Revenue, **the same is dismissed.**

**Order pronounced in the open court on 14<sup>th</sup> July, 2022.**

**Sd/-  
(DR. B.R.R.KUMAR)  
ACCOUNTANT MEMBER**

**Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

*Date:- 14 .07.2022*

**\*Binita, SR.P.S\***

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI