

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B': NEW DELHI**

**BEFORE,  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.595/Del/2020  
(ASSESSMENT YEAR 2016-17)**

Deputy Commissioner of Income Tax Circle-7(1) New Delhi	Vs.	M/s Delhi State Industrial and Infrastructure Development Corporation Limited N-36, Bombay Life Building Connaught Circus New Delhi-110 001 PAN-AAACD 1257F
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Vivek Verma, Commissioner of Income Tax, Departmental Representative ("CIT-DR" for short)
Respondent by	Sh. Shobhit Kansal and Sh. Yogesh Jain, Authorized Representatives

**ORDER**

**PER ANADEE NATH MISSHRA, AM:**

(A) This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)-3, New Delhi [Ld. CIT(A)", for short], dated 13/11/2019 for Assessment Year 2016-17.

Grounds taken in this appeal are as under:

- “1. On the facts and in circumstances of the case and in law, the CIT(A) has erred in deleting the disallowance of Rs.5683.56 lakhs made by the Assessing Officer on account of prior period expense.*
- 2. On the facts and in circumstances of the case and in law, the CIT(A) has erred in deleting the addition of Rs.155.25 lakhs made by the AO on account of disallowance gift money.*
- 3. The appellant craves to add, amend or forgo any ground(s) of appeal at any time before or during the hearing of this appeal.”*

(B) At the time of hearing before us, at the outset, the Learned Authorized Representative (“Ld. AR” for short) for assessee submitted that the first ground of appeal regarding the prior period expenses is squarely covered in favour of the assessee by decisions of the Co-ordinate Bench of Income Tax Appellate Tribunal, Delhi; in the assessee’s own case, vide order dated 21/11/2014 in ITA No.4570/Del/2014 for Asst. Year 2005-06, vide order dated 15/09/2017 in ITA No.6353/Del/ 2014 for Asst. Year 2011-12 and vide order dated 26/07/2022 in ITA No.6434/Del/2018 for Asst. Year 2014-15. He submitted that identical issue has been decided in similar facts and circumstances in favour of the assessee and against Revenue in the aforesaid orders of Co-ordinate Bench of Income Tax Appellate Tribunal, Delhi. He submitted that this issue

should be decided in favour of the assessee and against Revenue in the present appeal for Asst. Year 2016-17 also.

(B.1 ) In respect of second ground of appeal regarding gift money, the Ld. AR for assessee submitted that this issue in dispute is squarely covered in favour of the assessee by decision of Co-ordinate Bench of Income Tax Appellate Tribunal, Delhi; in assessee's own case vide order dated 13.05.2019 in ITA No.2180/Del/2015 for Asst. Year 2010-11. He submitted that identical issue has been decided in similar facts and circumstances in favour of the assessee and against Revenue in the aforesaid order of Co-ordinate Bench of Income Tax Appellate Tribunal, Delhi. He submitted that this issue should be decided in favour of the assessee and against Revenue in the present appeal for Asst. Year 2016-17 also.

(B.2) The Ld. CIT-DR for Revenue agreed with the submission of the Ld. AR for assessee. He agreed that the issues in dispute in the present appeal are covered by aforesaid orders dated 21/11/2014 in ITA No.4870/Del/2014 for Asst. Year 2005-06, order dated 15/09/2017 in ITA No.6353/Del/ 2014 for Asst. Year

2011-12 and order dated 26/07/2022 in ITA No.6434/Del/2018 for Asst. Year 2014-15 passed by the Co-ordinate Bench of ITAT, Delhi in assessee's own case, in respect of dispute regarding prior period expenses; and by order dated 13/05/2019 in ITA No.2180/Del/2015 passed by Co-ordinate Bench of ITAT in respect of dispute regarding gift money. However, the Ld. CIT-DR relied upon the order of the Assessing Officer in respect of both the disputed issues of prior period expenses and gift money in grounds 1 & 2 of the present appeal respectively.

(B.2.1) We have heard both sides. We have perused the materials on record. At the time of hearing before us, representatives of both sides, Ld. CIT-DR for Revenue and the Ld. AR for assessee, were in agreement that first ground of the appeal regarding prior period expenses is covered in favour of the assessee and against Revenue vide aforesaid orders dated 21/11/2014 in ITA No.4870/Del/2014 for Asst. Year 2005-06, order dated 15/09/2017 in ITA No.6353/Del/ 2014 for Asst. Year 2011-12 and order dated 26/07/2022 in ITA No.6434/Del/2018 for Asst. Year 2014-15 passed by the Co-ordinate Bench of ITAT, Delhi in assessee's own

case in similar facts and circumstances. Further, the representatives of both sides were in agreement that the issue regarding gift money is covered in favour of the assessee and against Revenue vide aforesaid order dated 13/05/2019 in ITA No.2180/Del/2015 passed by Co-ordinate Bench of ITAT, Delhi in assessee's own case in similar facts and circumstances. Neither side has brought any distinguishing facts and circumstances or any legal submissions for our consideration to persuade us to take a view different from the view taken by Co-ordinate Bench of ITAT, Delhi in aforesaid orders dated 21/11/2014 in ITA No.4870/Del/2014 for Asst. Year 2005-06, order dated 15/09/2017 in ITA No.6353/Del/ 2014 for Asst. Year 2011-12 and order dated 26/07/2022 in ITA No.6434/Del/2018 for Asst. Year 2014-15 and 13.05.2019 in ITA No.2180/Del/2015 for Asst. Year 2010-11 or view taken by the Ld. CIT(A) in impugned appellate order dated 13/11/2019. In view of the foregoing, and respectfully following the orders dated 21/11/2014 in ITA No.4870/Del/2014 for Asst. Year 2005-06, order dated 15/09/2017 in ITA No.6353/Del/ 2014 for Asst. Year 2011-12 and order dated

26/07/2022 in ITA No.6434/Del/2018 for Asst. Year 2014-15 and order dated 13/05/2019 in ITA No.2180/Del/2015 for Asst. Year 2010-11; and after due consideration of submissions made by representative of both sides at the time of hearing before us, we decline to interfere with the impugned appellate order dated 13/11/2019 of the Ld. CIT(A); and accordingly, we dismiss grounds 1 and 2 in the present appeal before us.

(D) In the result, this appeal filed by Revenue is dismissed.

Order pronounced in the open Court on 02/08/2022.

Sd/-  
**(SAKTIJIT DEY)**  
**JUDICIAL MEMBER**  
Dated: 02/08/2022  
*Pk*

Sd/-  
**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW, DELHI