

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : DELHI

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

ITA No.2833/DEL/2023
Assessment Year: 2014-15

ITO,
Ward 77(1),
New Delhi.

Vs S.S. Group Pvt. Ltd.,
Plot No., SS House,
Bhagwan Mahaveer Marg,
Sector-44,
Gurgaon.

PAN: DELS45223D

(Appellant)

(Respondent)

Assessee by : Ms Rano Jain, Advocate &
Ms Mansi Jain, CA
Revenue by : None
Date of Hearing : 06.02.2024
Date of Pronouncement : 14.02.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal preferred by the assessee is against the order dated 10.08.2023 of the Commissioner of Income-tax (Appeals) for assessment year 2014-15.

2. Heard. An adjournment application is moved on behalf of the Revenue. However, the ld. DR has pointed out that the ld.CIT(A) has passed the

impugned order taking into consideration the judgement of the Hon'ble Delhi High Court in assessee's own case.

3. It comes up that the issue involved is whether the assessee was not liable to deduct tax at source on external development charges. The Id.CIT(A), taking into consideration the judgement of the Hon'ble Delhi High Court in **WP(C) 6742/2022** in a bunch of cases decided on 24.03.2023, has decided the issue in favour of the assessee for which the Revenue is aggrieved.

4. We find no justification in the adjournment request. The same is rejected.

5. Further, the grounds as raised are only questioning the wisdom of the Id.CIT(A) to have followed the judgement of the Hon'ble Delhi High Court in assessee's own case which in itself cannot be a valid ground of appeal without pointing out as to how the facts are different or if there is any subsequent order of the Hon'ble Supreme Court contrary to the law relied by the Id.CIT(A). The grounds have no substance. The appeal of the Revenue is dismissed.

Order pronounced in the open court on 14.02.2024.

(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 14th February, 2024.

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi