



§ 5 and 7

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 218/2018

PR. COMMISSIONER OF INCOME TAX-3,
NEW DELHI

... Appellant

Through Mr. Asheesh Jain, Sr. Standing
Counsel

versus

HFCL INFOTEL LTD.

..... Respondent

Through None

AND

+ ITA 484/2018

THE PR. COMMISSIONER OF INCOME TAX –
CENTRAL-3

..... Appellant

Through Mr. Ruchir Bhatia, Sr. Standing
Counsel

versus

HFCL INFOTEL LTD.

..... Respondent

Through None

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% 09.07.2018

CM No. 16032/2018 in ITA No. 484/2018

This is an application for condonation of delay of 90 days in re-filing of the appeal.

For the reasons stated in the application, delay in re-filing of the appeal is allowed.



CM No. 16031/2018 in ITA No. 484/2018

Exemption allowed subject to all just exceptions. The application is disposed of.

ITA No.218/2018 and ITA No. 484/2018

ITA Nos. 484/2018 and 218/2018 filed by the Revenue in the case of HFCL Infotel Limited, pertain to assessment years 2008-09 and 2009-10 and arise from orders of Income Tax Appellate Tribunal dated 31.07.2017 and 08.08.2017 respectively.

The issues raised in the present appeals relate to (i) claim under Section 35ABB of the Income Tax Act, 1961, (ii) disallowance of interest paid to the department of telecommunication, (iii) disallowance of interest as expense by treating it as capital work in progress and (iv) additions made on account of membership fee paid to the various clubs.

The aforesaid issues are covered by decisions of this court in favour of the respondent/assessee in ITA No. 487/2018 and other connected matters decided on 25.04.2018 and ITA Nos. 459/2018 and 460/2018 decided on 16.04.2018.

In view of the aforesaid accepted position, we do not find any merit in the aforesaid appeals and the same are dismissed. No order as to costs.


SANJIV KHANNA, J


CHANDER SHEKHAR, J

JULY 09, 2018/b