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

\+ ITA 20/2018 & CM Nos.818-19/2018

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-10 ..... Appellant

Through: Mr. Sanjay Kumar and Mr. Raghwendra Singh, Standing Counsels.

versus

JAGDISH PRASAD GUPTA ..... Respondent

Through: Dr. Shashwat Bajpai, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% 09.01.2018

The issues sought to be urged as question of law in this appeal, i.e., whether the expenses claimed had in fact accrued or were contingent?, are no longer *res integra*; they have been concluded by the common judgment of this Court on 18.08.2017 in ITA 711/2011 and connected cases (Jagdish Prasad Gupta v. CIT). As is evident, that judgment relates to past years in the case of the assessee/respondent involved in the present appeal. The conclusion in support can be noticed in paragraph 56.1/56.4 of the judgment where it was held that the assessee's liability to pay enhanced license fee to the Railways for the assessment in question was an accrued liability that arises in the year in which the payment was issued. Therefore, the question sought to be urged are covered by the judgment in Jagdish Prasad Gupta (supra) and connected cases. The appeal is consequently dismissed in the same terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 09, 2018

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