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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 484/2017**

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Sanjay Kumar, Advocate for Mr Rahul Chaudhary, Senior Standing Counsel

versus

MATRIX CELLULAR INTERNATIONAL SERVICES PVT. LTD. ..... Respondent
Through: None

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% 04.08.2017

CM 22540/2017 (delay)

1. For the reasons stated in the application, the delay of 10 days in re-filing the appeal is condoned. The application is disposed of.

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2. Three issues have been urged by the Revenue in this appeal. As far as issue concerning the expenditure on advertisements being treated as revenue expenditure, the Court is not inclined to frame a question of law on this issue since the impugned order of the ITAT on this aspect suffers from no legal infirmity.

3. As regards the issue urged by the Revenue concerning the deletion by the ITAT of the disallowance made by the Assessing Officer under Section 14A

of the Act read with Rule 8D, the said issue stands answered by this Court against the Revenue by the order dated 16th February, 2016 passed in ITA No.135/2016 (***Pr. Commissioner of Income Tax-6 v. Nilgiri Infrastructure Development Ltd.***). Accordingly, the Court declines to frame a question on this issue as well.

4. Issue notice limited to the question of transfer pricing adjustment, returnable on 22nd November, 2017.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

AUGUST 04, 2017
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