

**GIB/DL/Harish/24.02.2021/AA-3**

**Appellate Authority Category :** Allows expense on 'Assistance To Law Students'

**State :** Delhi

**Order No.:** GIB/DL/Harish/24.02.2021/AA-3

**Name of Entry :**

Harish N. Salve Vs ACIT

**Date :** 24-02-2021

**Breif Issue :**

**Facts & Issue Of The Case :**

The assessee is an advocate by profession and derives income from business or profession, house property, capital gains and also income from other sources. During the course of assessments for the assessment years 2013-14 and 2014-15, the Assessing Officer found that the assessee claimed Rs.34,19,730/- for the assessment year 2013-14 and Rs.84,40,301/- for assessment year 2014-15 under the head "Assistance to Law Students", and when asked, submitted that the assistance paid to law students Diksha Sharma and Krishna Prasad K. V. at Oxford is the justification for such claim.

It was further stated by the Assessing Officer that the very same plea was taken by assessee for the assessment year 2014-15 also.

**Decision of Advance Ruling Authority :**

**Decision :**

On the parity of facts of the cases on hand with the facts of earlier years, we are of the considered opinion that the consistent view taken by the Tribunal for earlier assessment years cannot be disturbed. While respectfully following the same, we direct the Assessing Officer to delete the addition.

Thus, both the appeals of the assessee are allowed.