

44
\$~40 & 41

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

+ ITA 520/2013

+ ITA 523/2013

CANON INDIA PRIVATE LIMITED

..... Appellant
Through Mr. Mukesh Butani, Mr. Vishal Kalra
and Mr. Vrinda Tulshan, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE 3(1)

..... Respondent
Through Mr. N P Sahni, sr. standing counsel
with Mr. Nitin Gulati, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.K.GAUBA

ORDER

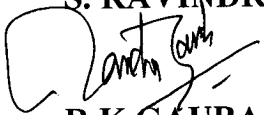
% **22.04.2015**

In these two appeals, the common order of the ITAT dated 03.05.2013 is impugned by the assessee, who urges that the treatment of its distributor expenses by the ITAT was erroneous. The ITAT had relied upon its special bench ruling in *LG Electronics India Pvt. Ltd. V. ACIT* (ITA No. 5140/DEL/2011 reported in (2013) 152 TTJ (Del)(SB)273). In the light of the decision of the Division Bench of this Court in *Sony Ericsson Mobile Communications India Pvt. Ltd. V. Commissioner of Income Tax* (ITA No. 16/2014 decided on 16th March, 2015), the specific issue stands covered in favour of the assessee. The question of law accordingly is answered in

45
favour of the assessee. The matter is consequently remitted to the ITAT for consideration. Parties shall appear before the ITAT on 10.07.2015.

The appeals are allowed in the above terms.


S. RAVINDRA BHAT, J


R.K. GAUBA, J

APRIL 22, 2015

vld