

\$~6 to 8 & 16 to 18

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

Reserved on: 07.01.2015
Pronounced on: 30.01.2015

+ **ITA 619/2014**

COMMISSIONER OF INCOME TAX-VI Appellant

versus

M/S. YUM RESTAURANTS (I) PVT. LTD. Respondent

+ **ITA 661/2014**

COMMISSIONER OF INCOME TAX-VI Appellant

versus

M/S. YUM RESTAURANTS (I) PVT. LTD. Respondent

+ **ITA 710/2014**

COMMISSIONER OF INCOME TAX-VI Appellant

versus

M/S. YUM RESTAURANTS (I) PVT. LTD. Respondent

+ **ITA 151/2012, C.M. APPL.14484/2012, 14485/2012 & 14486/2012**

COMMISSIONER OF INCOME TAX Appellant

versus

YUM RESTAURANTS INDIA PVT. LTD. Respondent

+ **ITA 152/2012, C.M. APPL.14478/2012, 14479/2012 & 14480/2012**

COMMISSIONER OF INCOME TAX Appellant

versus

YUM RESTAURANTS INDIA PVT. LTD. Respondent

+ **ITA 158/2012, C.M. APPL.14481/2012, 14482/2012 & 14483/2012**

COMMISSIONER OF INCOME TAX

..... Appellant

versus

YUM RESTAURANTS INDIA PVT. LTD.

..... Respondent

Through : Ms. Suruchii Aggarwal, Sr. Standing Counsel with Sh. Aamin Aziz, Advocate, for appellants in ITA Nos. 614/2014, 619/2014, 661/2014 and 710/2014.

Sh. Kamal Sawhney, Sr. Standing Counsel with Sh. Sanjay Kumar, Jr. Standing Counsel, for appellants in ITA Nos. 151/2012, 152/2012 and 158/2012.

Sh. Nageswar Rao, Sh. Shailesh Kumar and Ms. Sayaree Basu Mallik, Advocates, for respondents in ITA Nos. 614/2014, 619/2014, 661/2014, 710/2014, 151/2012, 152/2012 and 158/2012.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.K. GAUBA

MR. JUSTICE S. RAVINDRA BHAT

%

For detailed judgment, the decision dated 30.01.2015 in ITA 614/2014 may be referred to.

**S. RAVINDRA BHAT
(JUDGE)**

**R.K. GAUBA
(JUDGE)**

JANUARY 30, 2015