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

18.

\+ **ITA 434/2015**

COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING & MARKETING PVT. LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

WITH

19.

\+ **ITA 435/2015**

COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING.& MARKETING PVT.LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

WITH

20.

\+ **ITA 436/2015**

COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing

Signature Not Verified
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By:AMULYA

Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING & MARKETING PVT.LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

WITH

21.

\+ **ITA 437/2015**

COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING & MARKETING PVT. LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

WITH

22.

\+ **ITA 438/2015**

COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING & MARKETING PVT. LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

WITH

23.

\+ **ITA 439/2015**

COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING AND MARKETING PVT. LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

AND

24.

\+ **ITA 440/2015**

PR.COMMISSIONER OF INCOME TAX -6 ..... Appellant
Through: Mr Kamal Sawhney, Senior Standing Counsel, Mr Raghvendra Singh, Junior Standing Counsel with Mr Shikhar Garg, Advocate.

versus

MONA ADVERTISING & MARKETING PVT. LTD. ..... Respondent
Through: Mr Prakash Kumar, Advocate.

CORAM:
DR. JUSTICE S.MURALIDHAR
MR. JUSTICE VIBHU BAKHRU

ORDER

% 12.10.2015

1. These are appeals by the Revenue directed against a common order dated

29th October 2014 passed by the Income Tax Appellate Tribunal (ITAT). On 26th August 2015, this Court passed an order, the operative portion of which reads as under:

> "2. Learned counsel for the Assessee has in a tabular form, set out the details of the appeals of the Revenue in this batch with reference to the corresponding Assessment Year (AY) and appeal before the Income Tax Appellate Tribunal (ITAT). It reads thus:

S. No.	Item No.	ITA No.	AY	Arising from ITAT order in ITA No.
1.	41	434/2015	2003-04	3420/D/2012 (of Assessee)
2.	42	435/2015	2004-05	3421/D/2012 (of Assessee)
3.	43	436/2015	2005-06	3422/D/2012 (of Assessee)
4.	44	437/2015	2006-07	3423/D/2012 (of Assessee)
5.	45	438/2015	2007-08	3424/D/2012 (of Assessee)
6.	46	439/2015	2008-09	3425/D/2012 (of Assessee)
7.	47	4405/2015	2009-10	3426/D/2012 (of Assessee)

> 3. It is pointed out by Mr C.S. Aggarwal, learned Senior counsel appearing for the Assessee, that as is evident from the above table, the appeals of the Revenue challenging the order of the ITAT for the AYs corresponding to the Appeals of the Revenue before the ITAT, have either not been filed or in any event have not been listed. If there are any such appeals filed by the Revenue corresponding to the order of the ITAT in the Revenue's appeals before it then it would be the responsibility of the Revenue to ensure that such appeals are numbered and listed before the Court by the next date.
>
> 4. List on 12th October, 2015."

2. Today the Court finds that the appeals if any filed by the Revenue against

the common order of the ITAT in the appeals filed by the Revenue before the ITAT are not listed before the Court with the present batch of appeals.

3. Mr Kamal Sawhney, learned Senior Standing Counsel for the Revenue, states that on checking the records, it appears that due to some "error", the present appeals have been filed only against the common order of the ITAT in the appeals of the Assessee before the ITAT and not against the same common order of the ITAT in the appeals of the Revenue. In other words, against the order of the ITAT in the following appeals of the Revenue before the ITAT, no appeals of the Revenue as of date have been numbered and listed before the Court:

Revenue's Appeal before the ITAT	AY
ITA No. 3324/Del/2012	2003-04
ITA No. 3325/Del/2012	2004-05
ITA No. 3326/Del/2012	2005-06
ITA No. 3327/Del/2012	2006-07
ITA No. 3328/Del/2012	2007-08
ITA No. 3329/Del/2012	2008-09
ITA No. 3330/Del/2012	2009-10

4. The further 'error' in the present appeals, which the Court has noticed, and which has not been disputed by Mr. Sawhney, is that the two questions projected by the Revenue do not arise for consideration in these appeals, which are against the order of the ITAT in the appeals before it of the

Assessee. The first question pertains to Section 153A, which was admittedly given up by the Assessee before the ITAT. The second question pertains to the additions under Section 68 of the Act, which do not arise from the order of the ITAT in the Assessee's appeals. If at all, that is a question that arises from the ITAT's order in the Revenue's appeals before it.

5. In that view of the matter, these appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

OCTOBER 12, 2015
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