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

\+ **ITA 462/2016, C.M. APPL.26603/2016**

PR. COMMISSIONER OF INCOME TAX, DELHI-2..... Appellant

versus

M/S BOSE CORPORATION (INDIA) PVT. LTD...... Respondent

\+ **ITA 635/2016, C.M. APPL.30633-30634/2016**

PR. COMMISSIONER OF INCOME TAX, DELHI-2..... Appellant

versus

M/S BOSE CORPORATION (INDIA) PVT. LTD....... Respondent

Through : Sh. Dileep Shivpuri, Sr. Standing Counsel with Sh. Sanjay Kumar, Jr. Standing Counsel, in Item Nos. 2 and 30.

Sh. A.K. Singh, Advocate, for respondents in Item Nos. 2 and 30.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% 23.08.2016

C.M. APPL.26603/2016 (for condonation of delay) in ITA 462/2016
C.M. APPL.30634/2016 (for condonation of delay) in ITA 635/2016

For the reasons mentioned in the application, the delay is condoned. The applications are accordingly disposed of.

ITA 462/2016
ITA 635/2016, C.M. APPL.30633/2016

The revenue claims to be aggrieved by the orders of the Income Tax Appellate Tribunal (ITAT) and urges two questions of law.

The first pertains to the AMP expenditure – for which the ITAT has remitted the matter for fresh consideration in the light of its previous Special Bench judgment in *L.G. Electronics India Pvt. Ltd. v. ACIT* 2013 (152) TTJ (Del) (SB) 273. Since *L.G. Electronics (supra)* itself has been partially reversed and the matter has been remitted to be reconsidered in light of the directions in *Sony Ericsson Mobile Communications India Private Limited v. CIT* 374 ITR 118, no question of law arises while considering the matter afresh. It goes without saying that the directions in *Sony (supra)* will be kept in mind and duly applied.

The second question urged is with respect to the service charges agreed but not shown during the year under consideration. On this, we notice that the principle of consistency was applied. Furthermore, this Court had in a previous order refused to frame a question of law (in *Commissioner of Income Tax-I v. Bose Corporation India Pvt. Ltd.* ITA 304/2013, (decided on 12.07.2013). No question of law arises. The appeals are accordingly dismissed as unmerited along with the pending application.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

AUGUST 23, 2016
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