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

\+ **ITA 534/2016, C.M. APPL.27748/2016**

\+ **ITA 535/2016, C.M. APPL.27749/2016**

COMMISSIONER OF INCOME TAX-I ..... Appellant

versus

M/S CAREER LAUNCHER (I) LTD. ..... Respondent

Through : Sh. Ruchir Bhatia, Sr. Standing Counsel with Sh. Puneet Rai, Jr. Standing Counsel, for revenue, in Item Nos. 1 and 2.

None for the respondent.

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

O R D E R

% 16.09.2016

The revenue claims to be in appeal against a common order of the Income Tax Appellate Tribunal (ITAT). At the outset, this Court notices that there is a delay of 890 days in refilling the appeal.

Even on merits, we notice that the main question urged, i.e. the allegation of failure to deduct TDS amounts, as in the past, has been held to be part of the revenue sharing arrangement, and, therefore, not subject to the provisions of Section 194C of the Income Tax Act, 1961. The previous decision of the ITAT for other assessment years, favouring the assessee was upheld by this Court in *CIT v. Career Launcher Ltd.* [ITA 911/2011, decided on 19.04.2012].

So far as the other issue, i.e. whether the bonus paid to the Directors amounted to a deemed dividend and that no question of law arises is concerned, it too is answered against the revenue and in favour of the assessee in the said order.

In the above circumstances, the appeal is dismissed both on account of the delay and it being a covered matter.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

SEPTEMBER 16, 2016
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