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

\+ ITA 471/2016, CM Nos. 26634-26635/2016

COMMISSIONER OF INCOME TAX –V ..... Appellant

Through: Mr. Sanjay Kumar, Advocate along with Mr. Dileep Shivpuri, Advocate.

versus

M/S RAJAT DEEP OVERSEAS (P) LTD. ..... Respondent

Through: Mr. Pranjal Srivastava, Advocate.

And

\+ ITA 472/2016 & CM No. 26636/2016

COMMISSIONER OF INCOME TAX-V ..... Appellant

Through: Mr. Sanjay Kumar, Advocate along with Mr. Dileep Shivpuri, Advocate.

versus

M/S RAJAT DEEP OVERSEAS (P) LTD. ..... Respondent

Through: Mr. Pranjal Srivastava, Advocate.

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

O R D E R

% **29.08.2016**

These two appeals directed against the common order of the ITAT made in two sets of appeals-one by the revenue and the other by the assessee. The revenue's appeals were rejected – holding the concurrent findings of the CIT (A). The assessee's appeal in respect of the findings of the CIT (A) were allowed so far as the additions sustained by the first appellate authority are concerned.

At the outset, we notice that the appeals are time-barred by 623 days. The affidavit does not explain the delay satisfactorily. In the circumstances, it is held that no sufficient cause has been shown to entertain the appeals.

Apart from delay, this court also noticed that the two questions of law sought to be urged i.e. disallowance on account of brand value and the profit attributable to past experience and knowledge of these assessee's Directors are not questions which can be urged in the circumstances. These were agitated in respect of another order in AY-2009-2010 before this Court by the revenue itself in ITA 540/2015 and ITA 628/2015 i.e. ***Commissioner of Income Tax –v vs. M/s Rajat Deep Overseas (P) Ltd.*** The Division Bench on that occasion was of the opinion that the phraseology of Section 80 IC was such as did not place any restrictions either on the quantum of profits or the attribution of profits on account of brand value or on the knowledge /expertise of the personnel including the Directors.

In the circumstances, no question of law arises for consideration.

The appeals are dismissed as unmerited.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

AUGUST 29, 2016
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