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

+ **ITA 927/2016 & CM No.46671/2016**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)- 3

..... Appellant

Through: Mr. Zoheb Hossain, Senior Standing
Counsel.

Versus

SEAGRAM MANUFACTURING PRIVATE LTD. Respondent

Through: Mr. Harpreet Singh Ajmani and
Mr. Rohan Khare, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **19.12.2016**

In this revenue appeal, it is undisputed that the question of law sought to be urged is identical to the one in ITA No.885/2016, in which this Court declined to interfere on the same issue i.e. treatment of foreign exchange fluctuations and brand expenses, that appeal was decided on 09.12.2016 by this Bench. No question of law arises. The appeal alongwith pending application is disposed off.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

DECEMBER 19, 2016

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