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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 34/2016 & CM No.837/2016**

COMMISSIONER OF INCOME TAX-LTU ..... Appellant
Through: Mr Dileep Shivpuri, Senior Standing Counsel.

versus

HONDA SIEL CARS INDIA LTD. ..... Respondent
Through: Mr Amit Shrivastava, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

ORDER

% **18.01.2016**

1. There is a delay of 790 days in re-filing the appeal. The explanation offered is the standard one regarding the practice directions issued by this Court for e-filing of the appeals. As has already been observed by this Court in several orders, the practice directions were issued after consultation with the bar and after giving sufficient time for the bar to get acquainted with the requirement of e-filing. Additionally, the Court has also provided scanning machines at the filing counter so that no difficulty is caused to the bar for switching over to the system of e-filing. In any event, the delay of over two years on this ground is wholly unacceptable.

2. Consequently, the Court is not persuaded to condone the extraordinary delay of 790 days in re-filing the appeal. The application seeking condonation of the delay of 790 days in re-filing the appeal is dismissed.

3. Nevertheless the case has also been examined on merits. This appeal by the Revenue is directed against an order dated 8th February, 2013 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.5073/Del/2012 for the Assessment Year ('AY') 2008-09. Of the seven questions urged, two are of general nature and five are on the aspect of deletion of the addition made by the Assessing Officer ('AO') on account of technical knowhow and royalty expenses paid by the Assessee to Honda Motor Co. Ltd, Japan; payment made on account of entry tax; provision for warranty and sales services; software expenses and cost of air tickets and other travel expenses. It is not in dispute that for the earlier AYs in each of the above issues, the Court has answered the questions in favour of the Assessee and against the Revenue. The assessment order dated 27th December, 2011 passed by the AO, in fact, notes that Question no.1 stands answered by this Court against the Revenue. Further, this Court has recently in the order dated 14th January 2016 in ITA No. 312 of 2015 (***CIT v. Honda Siel Power Products Ltd.***) also answered the said question in favour of the Assessee and against the

Revenue.

4. Consequently, the appeal is dismissed both on the ground of extraordinary delay of 790 days in re-filing the appeal as well as on merits.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 18, 2016
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