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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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\+ **ITA 111/2017 & CM Nos. 4650-52/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-8 ..... Appellant

Through: Mr. Rahul Kaushik, Advocate.

Versus

SPICE DISTRIBUTION LTD. ..... Respondent

Through: None.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R

% 10.04.2017

CM Nos. 4650-51/2017 (for exemption)

1. Allowed, subject to all just exceptions.

CM No. 4652/2017 (for delay)

2. For the reasons stated in the application, the delay of 66 days in filing the appeal is condoned. The application is allowed.

ITA 111/2017 & CM Nos. 4650-52/2017

3. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('the Act') is directed against the order dated 1st July, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4281/Del/2013 pertaining to Assessment Year ('AY') 2010-11.

4. The question sought to be urged in the present appeal by the Revenue concerns the deletion of additions made on account of advertisement

expenses. The Revenue's contention that these expenses are of a capital nature has already been rejected by this Court by its decision dated 19th September, 2014 in ITA No.597 of 2014 for AY 2009-10.

5. The Court is not persuaded to take a different view. The appeal is dismissed.

S.MURALIDHAR, J.

NAJMI WAZIRI, J.

APRIL 10, 2017
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