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

\+ **ITA 291/2017**

THE PR.COMMISSIONER OF INCOME TAX-4 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

HONDA SEIL POWER PRODUCTS LTD. ..... Respondent
Through: Ms. Kavita Jha, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **16.05.2017**

CM No. 14179/2018

1. For the reasons stated therein, the application is allowed. The delay of 38 days in re-filing the appeal is condoned. The application is disposed of.

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2. There are two grounds raised by the Revenue in this appeal under Section 260A of the Income Tax Act, 1961 directed against the order dated 26th August, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1573/Del/2016 for the Assessment Year 2011-12.

3. As far as the issue concerning the Advertising, Marketing and Promotion expenses is concerned, it stands covered against the Revenue and in favour of the Assessee by the decision of this Court in the Assessee's own case in

Honda Seil Power Products Ltd. v. Dy CIT (2016) 237 Taxman 304 for AY 2008-09.

4. The second question concerns the provision for service coupons which the ITAT, on the facts, found to have been made on a scientific basis. Consequently, the Court does not see or find any substantial question of law arising therefrom.

5. The appeal is, accordingly, dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 16, 2017
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