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

\+ **ITA No. 638/2009**

Reserved on: 11th November 2017
Decided on: 7th December, 2017

COMMISSIONER OF INCOME TAX, DELHI ...Appellant
Through: Mr. Mr. Rahul Chaudhary and Mr. Sanjay Kumar, Advocates.

versus

M/S. MARUTI UDYOG LTD. ..... Respondent
Through : Mr. S. Ganesh, Senior Advocate with Ms. Kavita Jha, Mr. S. Sukumaran, Mr. Anand Sukumar, Mr. Bhuwan Dhoopar, Ms. Roopali Gupta and Mr. Bhupesh Pathak, Advocates.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

JUDGMENT

% **07.12.2017**

Dr. S. Muralidhar, J.:

1. This is an appeal by the Revenue against the impugned order dated 5th September 2008 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1438/Del/2004 for the AY 2000-01.

2. While admitting this appeal on 28th January 2010, the following question of law was framed for consideration:

> "Whether on the facts and circumstances of the case the Income Tax Appellate Tribunal (ITAT) erred in deleting the addition of Rs

8,90,68,752/- out of total addition of Rs 53,05,13,971/- made by the Assessing Officer on account of alleged excess consumption inputs of raw materials and components shown by the Assessee?"

3. In view of the decision of this Court today in ITA No. 250 of 2005, the aforesaid question is answered in the negative, i.e. in favour of the Assessee and against the Revenue.

4. ITA No. 638 of 2009 is, therefore, dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

DECEMBER 07, 2017
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