$~R-77 & 102

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

77

\+ **ITA 384/2005**

M/S DENSO INDIA LTD. .... Appellant

Through: Mr. Puneet Rai, Standing Counsel for Revenue

Versus

COMMISSIONER OF INCOME TAX DELHI-VIII .... Respondent

Through: None

AND

R-102

\+ **ITA 483/2005**

COMMISSIONER OF INCOME TAX DELHI-VIII..... Appellant

Through: Mr. Puneet Rai, Standing Counsel for Revenue

Versus

M/S K. & COMPANY ..... Respondent

Through: None

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **23.08.2017**

1. ITA No.384/2005 is an appeal by the Revenue against the order dated 20th August, 2004 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4576/Del/2000 for the Assessment Year ('AY') 1997-98. ITA No.483/2005 is an appeal by the Revenue against the order dated 4th January, 2005 passed by the ITAT in ITA No.1250/Del/2002 for AY 1998-99.

2. While admitting ITA No.384/2005 on 11th July 2005, the Court framed the following question of law for consideration:

> "Whether the Appellate Tribunal was right in law in holding that the changed method adopted by the assessee did not give a distorted picture of the business for the purposes of computing the taxable income of the assessee and was acceptable?"

3. While admitting ITA No.483/2005 by order dated 26th July 2005, the following question of law was framed for consideration:

> "Whether on the facts and in the circumstances of the case the Appellate Tribunal was right in law in directing the A.O. to re-compute the assessee's income by adopting the changed method of accounting?"

4. An identical question in the Assessee's own case has been decided in favour of the Revenue and against the Assessee by this Court by its judgment dated 25th August, 2015 in ITA No.208/2003 and 29th October, 2015 in ITA No.344/2003 for AY 1991-92 and 1995-96 respectively. Consequently, both the questions framed herein above by the Court are answered in the negative, i.e. in favour of the Revenue and against the Assessee.

5. The appeals are accordingly allowed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 23, 2017
pk