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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 942/2016**

COMMISSIONER OF INCOME TAX-07 Appellant
Through: Mr. Sanjay Kumar & Mr. Dileep
Shivpuri, Advocates

versus

RAY BAN SUN OPTICS INDIA LTD.GURGAON..... Respondent
Through

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER
% **15.05.2017**

CM No. 47689/2016

1. For the reasons stated therein, the application is allowed. The delay of 105 days in re-filing the present appeal is condoned. The application is disposed of.

ITA No. 942/2016

2. This is an appeal by the Revenue under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal ('ITAT') dated 15th April, 2014 in ITA No. 672/Del/2013 for the Assessment Year 2009-10.

3. It is seen from the impugned order of the ITAT that the matter has been remanded to the Assessing Officer ('AO') / Transfer Pricing Officer ('TPO') in conformity with the decision of the Special Bench of the ITAT in ***LG Electronics India Pvt. Ltd. v. ACIT 2013 152 TTJ (Del) (SB) 273.***

4. It is clarified that the said opinion of the ITAT no longer being good law in view of the decision of this Court in *Sony Eriksson Mobile Communications India Pvt. Ltd. v. CIT (2015) 374 ITR 118*, the AO/TPO will have to consider the matter afresh in light of the said decision.

5. The appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 15, 2017
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