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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 502/2017

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-8.... Appellant
Through: Mr Rahul Kaushik, Senior Standing
Counsel

versus

SAMSUNG INDIA ELECTRONICS LTD. Respondent
Through: Mr Himanshu S. Sinha and Mr Manav
Jain, Advocates

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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28.07.2017

CM 24202/2017 (exemption)

1. Allowed, subject to all just exceptions.

CMs 24203-24204/2017 (delay in filing & re-filing)

2. The delay of 31 days in filing and 21 days in re-filing the appeal is condoned. The applications are disposed of.

ITA 502/2017

3. This appeal by the Revenue is directed against the order dated 30th September passed by the Income Tax Appellate Tribunal ('ITAT') in ITA

No. 1835/Del./2011 for the Assessment Year ('AY') 2003-2004.

4. The issues raised by the Revenue in this appeal already answered by this Court in favour of the Assessee and against the Revenue by this Court's order dated 31st October, 2016 in ITA No.642/2016, the order dated 18th April, 2017 passed in ITA No.305/2017 and the order dated 15th May 2017 in ITA No. 374 of 2017.

5. No substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 28, 2017
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