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

8 & 9

+ **W.P.(C) 5813/2017 & CM 24193/2017 (stay)**

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

Versus

SWAROVSKI INDIA PVT. LTD. Respondent
Through: Mr Kamal Sawhney, Mr Shiker Garg,
Mr Prashant Meharchandani, Advocates

+ **W.P.(C) 5814/2017 & CM 24195/2017 (stay)**

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

Versus

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

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER
% **18.07.2017**

CM 24194/2017 (exemption) in W.P.(C) 5813/2017
CM 24196/2017 (exemption) in W.P.(C) 5814/2017

1. Allowed, subject to all just exceptions.

W.P.(C) 5813/2017 & CM 24193/2017 (stay)
W.P.(C) 5814/2017 & CM 24195/2017 (stay)

2.The question of law urged by the Revenue in these writ petitions is covered against the Revenue by the decision of the Court in *Pepsi Foods P. Ltd. v. Assistant Commissioner of Income-Tax [2015] 376 ITR 87 (Del)*.

3.The writ petitions are accordingly dismissed.

4. The CMs also stand dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 18, 2017
Rd