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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA No. 695/2017**

PR. COMMISSIONER OF INCOME-TAX-VI NEW DELHI ..... Appellant
Through: Mr. Arun Khatri, Advocate

versus

NEC TECHNOLOGIES INDIA LIMITED (FORMERLY NEC HCL SYSTEM TECHNOLOGIES LIMITED) ..... Respondent
Through: Ms. Kavita Jha and Mr. Vaibhav Kalra, Advocates

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>
% **22.08.2017**

1. This is an appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') against the order dated 10th March, 2017 passed by the Income Tax Appellate Tribunal in ITA No. 1102/Del./2015 for the Assessment Year ('AY') 2010-11.

2. In view of the decision dated 1st August 2016 passed in ITA No.496/2016 ***(Pr. Commissioner of Income Tax, Delhi – 6 v. NEC Technologies India Ltd.)*** and the decision in ***Pepsi Foods P. Ltd. v. Asst. CIT [2015] 376 ITR 87 (Delhi)***, this appeal is dismissed.

3. It may also be noted here that the Assessee has raised a preliminary objection with regards to the maintainability of this very appeal against the

impugned interim order of the ITAT in view of the order dated 6th August, 2010 passed by this Court in ITA No. 724/2010 in ***Lachman Dass Bhatia v. Assistant Commissioner of Income Tax***. However, the said question regarding maintainability is left open since, on merits, the appeal has been dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 22, 2017
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