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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 898/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX-8 Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing
Counsel with Mr. Sanjay Kumar,
Adv.

versus

SAPIENT CONSULTING PVT. LTD. Respondent

Through: Mr. P.C. Yadav, Advocate

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% **27.10.2017**

This Court notices that for a previous year, an identical order - impugned by the Revenue on the ground that the assessments were valid (contrary to the findings of the authorities below that subsequent to amalgamation of M/s. Sapien Consulting Pvt. Ltd. with another entity, it could not have been assessed independently) was set aside, and upheld by this Court in *Principal Commissioner Income Tax-8 vs. Sapien Consulting Ltd.(Erstwhile Sapien Corporation Pvt. Ltd.)* in ITA 325/2016 decided on 27.05.2016.

As a result, no question of law arises.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 27, 2017/rd