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

\+ **ITA No. 1031/2015**

PR. COMMISSIONER OF INCOME TAX-9 ..... Appellant
Through: Mr. Ruchir Bhatia, Senior Standing Counsel.

versus

VALVOLINE CUMMINS LTD. ..... Respondent
Through: Mr. Ajay Vohra, Senior Advocate with Mr. Neeraj Jain & Mr. Aniket D. Agrawal, Advocates.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **31.07.2017**

1. This appeal, under Section 260A of the Income Tax Act, 1961 ('Act'), is directed against an order dated 31st March, 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 608/Del/2015 for the Assessment Year ('AY') 2010-11.

2. The ground on which the Revenue has come in appeal is that the Revenue has already challenged the decision of this Court in ***Sony Ericsson Mobile Communications India Pvt. Ltd. v Commissioner of Income Tax-III (2015) 276 CTR (Del) 97*** before the Supreme Court.

3. The decision of the Supreme Court in the appeals filed by the

Revenue in ***Sony Ericsson Mobile Communications India Pvt. Ltd.,*** is awaited. There has been no stay of the said decision by the Supreme Court.

4. Meanwhile, following the said decision, this Court has, in several cases, decided the issues that have come before it in the appeals filed either by the Assessee or the Revenue. In the present case itself, against the same impugned order, the Assessee's appeal has been allowed today by a separate order. The Court has agreed with the Assessee that the Revenue has failed to establish the existence of international transaction between the Assessee and the AE involving AMP expenses.

5. In that view of the matter, no substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

JULY 31, 2017
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