$~119

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

\+ ITA 631/2018

COMMISSIONER OF INCOME TAX ..... Appellant

Through Mr.Ashok K.Manchanda, Sr.Standing Counsel.

versus

SPICE RETAIL LTD ..... Respondent

Through None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

<u>O R D E R</u>

% **22.05.2018**

The Revenue's appeal questions the decision of the ITAT which affirmed the CIT(A)'s order on the advertising and training expenditure incurred and reported by the assessee. It is contended that the assessee merely retails mobile handsets and does not in any manner promote the product nor is involved in its manufacture. The CIT(A) by a detailed order was of the opinion that the expenditure cannot be said to result in enduring capital advantage to the brand owner and that it is appropriately fallen into revenue stream. The ITAT has concurred with this view and upheld that the expenditure could be limited under Section 37 of the Income Tax Act, 1961. This Court is of the opinion that since both the findings are concurrent no substantial question of law arises.

Appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 22, 2018
ndn