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

\+ ITA 931/2018

THE PR. COMMISSIQNER OF INCOME TAX-3,..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

FRIGOGLASS INDIA PVT. LTD ..... Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **28.08.2018**

This appeal by the Revenue under Section 260A of the income Tax Act, 1961 in the case of Frigoglass India Pvt. Ltd. relates to assessment year 2013-2014 and arises from the order of the Income Tax Appellate Tribunal dated 9th February, 2018 in ITA No.7116/Del/2017.

The issue raised in the present appeal relates to segregation of royalty as a separate and independent international transaction and its benchmarking.

Similar issue was raised by the Revenue in the case of the respondent-assessee in ITA No.123/2017 for the assessment year 2011-12.The appeal preferred by the Revenue was dismissed vide order dated 3rd March, 2017.

As the issue raised has already been decided, no substantial question of law arises for consideration. Appeal is dismissed in *limine*, without any order as to costs.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

AUGUST 28, 2018/tp/na