

\$~5 to 7

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

%

*Date of decision: 10.04.2018*

+ ITA 812/2017

ORIFLAME INDIA PRIVATE LIMITED ..... Appellant

versus

ASSISTANT COMMISSIONER OF INCOME TAX

..... Respondent

+ ITA 813/2017

ORIFLAME INDIA PRIVATE LIMITED ..... Appellant

versus

DEPUTY COMMISSIONER OF INCOME TAX..... Respondent

+ ITA 825/2017

ORIFLAME INDIA PRIVATE LIMITED ..... Appellant

versus

ADDITIONAL COMMISSIONER OF INCOME TAX,

..... Respondent

**Present:** Mr.Himanshu Sinha and Mr. Bhuwan Dhoopar,  
Advocates for petitioner.  
Mr.Deepak Anand, Jr.Standing Counsel for Revenue.

**CORAM:**  
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE A.K. CHAWLA**

**MR. JUSTICE S. RAVINDRA BHAT (OPEN COURT)**

%

1. The appeals are allowed.
2. For reasons, the judgment dated 10.4.2018 in ITA 811/2017 may be referred to.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**APRIL 10, 2018**

ndn