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

\+ ITA 159/2018 & CM APPL. 5089/2016

PR. COMMISSIONER OF INCOME TAX-8 ..... Appellant
Through: Mr. Zoheb Hossain, Advocate

Versus

M/S. SONY INDIA PVT. LTD. ..... Respondent
Through: None

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

O R D E R

% **09.02.2018**

The Revenue's appeal questions the order of the ITAT which set aside the findings of the lower authorities who had applied the bright line method for determining whether international transactions towards advertisements, pricing, marketing and promotional expenses could be subject of assessment.

The Special Bench of the Tribunal/ITAT in its decision in the case of *LG Electronics India (P) Ltd. Vs. ACIT*, (2013) 29 taxmann.com 300 (Delhi) (SB) was set aside by the judgment of the Court in *Sony Ericsson Mobile Communication Pvt. Ltd. vs. the Commissioner of Income Tax*, 374 ITR 118.

In the assessee's case for another order, the remand made by the ITAT based upon the decision of this Court was upheld.

The ITAT has applied the rule in *Sony Ericsson (supra)*.

Consequently, no question of law arises. Therefore, the appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 09, 2018/P