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**IN THE HIGH COURT OF DELHI AT NEW DELHI
ITA 709/2019**

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THE PR. COMMISSIONER OF INCOME TAX -4

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

HAIER APPLIANCES INDIA LIMITED

..... Respondent

Through: Mr. Neeraj Jain and Mr. Aniket D.
Agarwal, Advocates.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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30.07.2019

1. The Revenue is in appeal against the order dated 3rd December, 2018 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1515/Del/2014 for the Assessment Year ('AY') 2009-10.
2. The ITAT held that routine selling and distribution expresses would not form part of advertising, marketing and promotion ('AMP') expenses for the purposes of fixing the arm's length price of the international transactions involving the Respondent and its associated enterprises.
3. The issue urged by the Revenue stands answered against it by the decision of this Court in *Sony Eriksson Mobile Communication (2015) 374 118 (Del)* which has been noticed by the ITAT in the impugned order. Consequently, no substantial question of law arises for consideration.

4. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 30, 2019
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