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

\+ ITA 828/2019 and C.M. No. 40933/2019

DEPUTY COMMISSIONER OF INCOME TAX-5(2)

..... Appellant

Through: Mr. Ajit Sharma and Ms. Adeeba Mujahid, Advocates.

versus

CASIO INDIA COMPANY

..... Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% 13.09.2019

The Revenue has preferred the present appeal to assail the order dated 24.01.2019 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 8060/Del/2018 preferred by the respondent for the assessment year 2014-15.

A perusal of the impugned order shows that the same proceeds on the basis of the decision of this Court in ***CIT Vs. Sony Ericson Mobile Communication India Pvt. Ltd***., [2015] 55 taxmann. com 240. In that decision, this Court rejected the adoption of the bright line test method for making the protective adjustment by the Assessing Officer. In the present case as well, the Assessing Officer had adopted the bright line test method and the Tribunal by following the decision of this Court in ***Sony Ericson Mobile Communication India Pvt. Ltd***. (supra) has rejected the said method. In view of the fact that this Court has already rendered its decision on the same issue, we dismiss this appeal.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 13, 2019
kd