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

\+ ITA 888/2019

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

MOET HENNESSY INDIA PVT. LTD ..... Respondent

Through: Mr. Sumit Mangal, Advocate.

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

<u>O R D E R</u>

% **11.10.2019**

<u>CM APPL. 44780/2019</u>

Delay in filing the appeal is condoned since it is only one day.

Application stands disposed of.

<u>ITA 888/2019</u>

The Revenue has preferred the present appeal to assail the order dated 24.04.2019 passed by Income Tax Appellate Tribunal (ITAT) Delhi Bench ‘E’, New Delhi in ITA No. 5003/Del/2017 relating to assessment year 2012-13. The ITAT has allowed the said appeal preferred by the respondent assessee and held that the expenditure incurred by the respondent assessee towards advertising was revenue in nature and not capital. The claim of the Assessing Officer that the said expenditure was in the nature of the capital expenditure since it was incurred for brand building, was rejected by the

ITAT. The ITAT, while doing so, has relied upon the decisions of the Supreme Court, this Court and the Gujarat High Court. The ITAT has also considered the facts of the case while deciding the said issue in relation to the assessee.

In view of the concluded position in law, we are not inclined to entertain the present appeal and no question of law arises for our consideration in the present appeal.

Dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 11, 2019
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