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

\+ ITA 127/2019 & CM Nos.5552-53/2019

PR.COMMISSIONER OF INCOME TAX-2 ..... Appellant

Through : Mr. Ashok K. Manchanda, Adv.

versus

SONY MOBILE COMMUNICATIONS INDIA P. LTD ..... Respondent

Through : Mr. Nageswar Rao, Mr. Sandeep S. Karhail and Mr. Parth, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% 05.02.2019

The question of law sought to be urged in this appeal is covered by the decision of the Division Bench of this Court in *Pepsi Foods (P.) Ltd. v. Assistant Commissioner of Income Tax*, (2015) 376 ITR 87.

There is no merit in this appeal, consequently, it is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 05, 2019/aj