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

\+ ITA 17/2018

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI
..... Appellant

Through: Ms.Lakshmi Gurung, Senior Standing Counsel with Ms.Talha A.R. and Mr.Siddharth Gupta, Advocates.

versus

MARUTI SUZUKI INDIA LTD. ..... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with Ms.Kavita Jha and Ms.Devika Jain, Advocates.

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

O R D E R

% 21.01.2020

1. Mr.Vohra, learned senior counsel for the respondent-assessee points out that the only question raised by the revenue-appellant in the present appeal relates to the stage at which the customs duty drawback would accrue as income i.e., whether in the year of export or when the order is passed by the appropriate authority. He points out that this issue is covered by the earlier decision of this Court in the case of respondent-assessee in ITA No. 397/2009 decided on 07.05.2017 for the assessment year 2004-05.

2. The present appeal is directed against the remand order. The appeal has become infructuous since the issue/question itself has been answered in

favour of the assessee. Learned counsel for the appellant does not dispute the aforesaid position.

3. Accordingly, the appeal is dismissed in view of the decision rendered by this Court in ITA No. 397/2009 decided on 07.05.2017.

VIPIN SANGHI, J

SANJEEV NARULA, J

JANUARY 21, 2020

v