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

\+ ITA 195/2017

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI

..... Appellant

Through: Mr. Puneet Rai, SSC with Ms. Ashvini Kumar & Mr. Rishabh Nangia, Advs.

Versus

MARUTI SUZUKI INDIA LTD. ..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Ms. Kavita Jha & Mr. Udit Naresh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **28.03.2024**

1. The solitary substantial question of law proposed by the Revenue for our consideration in this appeal reads as under:-

> "Whether the ITAT has erred in law in setting aside the Rectification Order dated 24.2.2014 passed under Section 154/143(3) of the Act by the AO, thereby, enhancing the disallowance of cess on royalty to Rs.5,84,20,133/- against disallowance of Rs.3,61,80,458/- made in the assessment order dated 29.11.2011, resulting in further addition of Rs.2,22,39,675/-?"

2. However, it is seen that the question of law raised herein is only an extended version of ***Question (VIII)*** mentioned in ITA No.196 of

2017. *Vide* an order passed today in ITA No.196 of 2017, the principal issue involved herein was considered to have not raised any substantial question of law and therefore, we find that the proposed question of law in the present appeal does not warrant any consideration. Consequently, the appeal fails and stands disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 28, 2024/MJ