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

\+ ITA 229/2019

THE PR. COMMISSIONER OF INCOME TAX -6

.....Appellant

Through: Mr. Aseem Chawla, SSC with Ms. Pratishtha Choudhary, Adv.

versus

MARUTI SUZUKI INDIA LTD. .....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkarni & Mr. Udit Naresh, Advs.

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\+ ITA 141/2023

THE PR. COMMISSIONER OF INCOME TAX -6

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. Pratyaksh Gupta, Advs.

Versus

MARUTI SUZUKI INDIA LTD. .....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Vaibhav Kulkarni & Mr. Udit Naresh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

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

% **22.08.2024**

We take note of the question which is pressed before us in these appeals, and which is identical to proposed question no. 12 which we had examined inter partes in our order dated 28 March 2024 passed in

ITA 196/2017 and which pertained to the disallowance on account of FPI-OE components made by the Assessing Officer as the said claim was a provisional liability.

In ITA 196/2017, learned counsel for the assessee had contended that that the assessee had regularly and consistently followed the same scientific method of quantifying the aforesaid liability and which had also been accepted by the Department up to **Assessment Year**[1] 2002-03 and then in AYs 2004-05 to 2006-07.

Additionally, since question no. 12 was observed to have been settled in light of the decisions rendered in **Rotork Controls India (P) Ltd. vs. Commissioner of Income-tax**[2], **Commissioner of Income-tax vs. Excel Industries**[3] and **Bharat Earth Movers vs. Commissioner of Income-tax**[4], we had after hearing learned counsels for parties in ITA 196/2017 ultimately found that the question did not merit consideration.

Consequently, and following the reasons assigned by us in ITA 196/2017, these appeals shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 22, 2024/*neha*

[1] AY
[2] (2009) 13 SCC 283
[3] (2014) 13 SCC 459
[4] (2000) 6 SCC 645