$~72 to 85

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

\+ ITA 682/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPISCO INDIA HOLDING PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

73

\+ ITA 690/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPISCO INDIA HOLDING PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

74

\+ ITA 697/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr.

Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

75

\+ ITA 698/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

76

\+ ITA 705/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

77

\+ ITA 706/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSI FOODS PVT. LTD. (NOW KNOWN AS - M/S PEPSICO INDIA HOLDING PVT. LTD.) ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

78

\+ ITA 715/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

79

\+ ITA 718/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

80

\+ ITA 723/2019

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD. ..... Respondent
Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

81

\+ ITA 752/2019
THE PR. COMMISSIONER OF INCOME TAX -CENTRAL - 1 ..... Appellant
Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT. LTD ..... Respondent
Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

82

\+ ITA 152/2023
THE PR COMMISSIONER OF INCOME TAX CENTRAL 1 ..... Appellant
Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDING PVT LTD ..... Respondent
Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

83

\+ ITA 342/2023
PRINCIPAL COMMISSIONER OF INCOME TAX-7, DELHI

..... Appellant

Through: Mr. Agarwal, Sr.SC with Mr. Shivansh B. Pandya and Mr. Viplav Acharya, Jr.SCs along with Mr. Utkarsh Tiwari, Adv.

versus

PEPSICO INDIA HOLDINGS PVT. LTD. & ANR.

..... Respondents

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

84

\+ ITA 184/2023

THE PR. COMMISSIONER OF INCOME TAX -7

..... Appellant

Through: Mr. Ruchir Bhatia, Sr.SC with Mr. Anant Mann, Jr.SC.

versus

PEPSICO INDIA HOLDINGS PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

85

\+ ITA 496/2023

PR. COMMISSIONER OF INCOME TAX, DELHI-7

..... Appellant

Through: Appearance not given.

versus

PEPSICO INDIA HOLDING PVT LTD ..... Respondent

Through: Mr. Deepak Chopra, Mr. Anmol Anand, Mrs. Priya Tandon and Ms. Sheetal Kandpal, Advs.

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

O R D E R

% **16.05.2024**

1. We had in terms of our order of 01 April 2024 decided all the principal questions and had left it open for learned counsels to address submissions on the question of Advertisement, Marketing and Promotion **["AMP"]**.

2. However and upon going through the order of Income Tax Appellate Tribunal and insofar as it deals with the aforesaid issue, we find that the AMP computation was based on the adoption of the Bright Line Test. That would clearly not sustain in light of the judgement rendered by the Court in **Sony Ericson v. CIT** [2015 SCC OnLine Del 8083].

3. In view of the aforesaid, we find no merit in these appeals. The same shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 16, 2024/p