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

+ **ITA 425/2024**

THE PR. COMMISSIONER OF INCOME TAX -7....Appellant

Through: Mr. Ruchir Bhatia, SSC and
Mr. Anant Mann, Mr. Pratyush
Gupta, JSCs.

versus

SAMSUNG INDIA ELECTRONICS PVT. LTD.....Respondent

Through: Mr. Himanshu S. Sinha, Mr.
Prashant Meharchandani, Mr.
Jainender Singh Kataria,
Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

08.08.2024

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CAV 371/2024

Since learned counsel for the caveator/respondent has entered
appearance, the caveat stands discharged.

CM APPL. 45322/2024 (760 days delay)

Bearing in mind the disclosures made, the delay of 760 days in
refilling the appeal is condoned.

The application shall stand disposed of.

ITA 425/2024

1. The Principal Commissioner impugns the order of the Income
Tax Appellate Tribunal [‘**Tribunal**’] dated 31 August 2020.
2. We note that both the issues in question i.e. Advertisement,
Marketing and Promotion [‘**AMP**’] as well as the exclusion of M/s



OTS E-Solutions Pvt. Ltd as a comparable stands answered against the appellant in light of the judgment dated 05 August 2024 rendered by us on ITA 419/2024.

3. Consequently and following the aforesaid decision, this appeal shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 8, 2024/vp