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

\+ ITA 34/2014

\+ ITA 196/2017

\+ ITA 936/2018

\+ ITA 439/2019

COMMISSIONER OF INCOME TAX –II .....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Rishabh Nangia, Mr. Ashwini Kumar, JSCs. in ITA 34/2014 and ITA 196/2017
Mr. Sunil Agarwal, SSC with Mr. Shivansh Pandya, Mr. Viplav Acharya, Ms. Priya, Mr. Utkarsh,Advs. in ITA 936/2018
Mr Ruchir Bhatia, SSC in ITA 439/2019

versus

MARUTI SUZUKI INDIA LTD. .....Respondent

Through: Mr S.Ganesh, Sr Advocate with Mr Neeraj Jain, Mr. Abhishek Singhvi, Advocates.
Ms Kavita Jha, Sr Advocate with Mr Vaibhav Kulkarni and Mr. Aditya, Advocates.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **03.02.2025**

1. We take note of the statement which was made by Mr. Ganesh, learned senior counsel who represents the respondent-assessee and who had submitted that the issues which are sought to be canvassed here stand conclusively answered against the appellants in terms of the orders passed in ITA 381/2016.

2. We bear in consideration the principal issues which had come to

be flagged in these set of appeals and which stand reflected in our order of 16 July 2014, 28 March 2024 and 22 August 2024.

3. Although in ITA 381/2016, the appeal itself came to be admitted on questions other than those which have been noticed in the aforenoted orders, the Division Bench in its order of 20 July 2016 has categorically observed that the other issues which were raised in that appeal stand covered in favour of the assessee.

4. Before us, it could not be disputed that the questions on which these appeals came to be admitted were also sought to be canvassed in ITA 381/2016. However, and in light of what appears in Para 4 of the order of 20 July 2016 passed in the aforenoted appeal, we find ourselves unable to take a different view.

5. The appeals consequently fail and shall stand dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

FEBRUARY 3, 2025/*neha*