$~21 to 24

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

\+ ITA 482/2019

PR. COMMISSIONER OF INCOME TAX-16 .....Appellant

Through: Mr. Vipul Agrawal, SSC with Ms. Sakshi Sehrawal, JSC.

versus

DABUR INVEST CORP .....Respondent

Through: Mr. M. P. Rastogi, Mr. Kaushik, Mr. Ram Naresh and Mr. Shivam Malik, Advs.

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\+ ITA 483/2019

PR. COMMISSIONER OF INCOME TAX-16 .....Appellant

Through: Mr. Vipul Agrawal, SSC with Ms. Sakshi Sehrawal, JSC.

versus

DABUR INVEST CORP .....Respondent

Through: Mr. M. P. Rastogi, Mr. Kaushik, Mr. Ram Naresh and Mr. Shivam Malik, Advs.

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\+ ITA 902/2019

PR. COMMISSIONER OF INCOME TAX-16 .....Appellant

Through: Mr. Vipul Agrawal, SSC with Ms. Sakshi Sehrawal, JSC.

versus

DABUR INVEST CORP .....Respondent

Through: Mr. M. P. Rastogi, Mr. Kaushik, Mr. Ram Naresh and Mr. Shivam Malik, Advs.

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\+ ITA 903/2019

PR. COMMISSIONER OF INCOME TAX-16 .....Appellant

Through: Mr. Vipul Agrawal, SSC with Ms. Sakshi Sehrawal, JSC.

versus

DABUR INVEST CORP .....Respondent

Through: Mr. M. P. Rastogi, Mr. Kaushik, Mr. Ram Naresh and Mr. Shivam Malik, Advs.

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

O R D E R

% **10.03.2025**

1. We had taken note of the undisputed facts which had emerged from the record with respect to 'Option Price Contribution' in our order of 08 April 2024. While passing that order, we had found and were apprised that the aforesaid question has been consistently answered in favour of the assessee right from Assessment Years ["**AYs'**"] 2002-03 to AY 2023-24.

2. We had also taken note of the judgment rendered by the Income Tax Appellate Tribunal ["**ITAT**"] itself dated 11 February 2021 yet again answering that question in favour of the assessee. Mr. Agrawal submits that the Revenue has filed an appeal against the aforesaid order bearing Diary No. 796375/2021.

3. However, and in light of the view which has been taken persistently coupled with the appellants failing to indicate any fact or facet which may distinguish the AYs' with which we are concerned in this batch, we find no justification to entertain these appeals. We in this regard bear in mind the principles of consistency

4. These appeals shall stand dismissed.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 10, 2025/ DR