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

\+ ITA 825/2019

DEPUTY COMMISSIONER OF INCOME TAX-5(2) .....Appellant

Through: Mr. Siddhartha Sinha, SSC.

versus

CELEBI DELHI CARGO MANAGEMENT .....Respondent

Through: Ms. Kavita Jha, Sr. Adv. with Mr. Himanshu Aggarwal, Adv.

64

\+ ITA 879/2019

DEPUTY COMMISSIONER OF INCOME TAX-5(2) .....Appellant

Through: Mr. Anurag Ojha, SSC with Mr. V.K Saksena, JSC, Ms. Hemlata Rawat, JSC, Mr. Dipak Raj & Mr. Subham Kumar, Adv.

versus

CELEBI DELHI CARGO MANAGEMENT .....Respondent

Through: Ms. Kavita Jha, Sr. Adv. with Mr. Himanshu Aggarwal, Adv.

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

O R D E R

% **30.01.2025**

Parties are *ad idem* that the judgement pronounced by us in **Pr. Commissioner of Income Tax-2 v M/s Celebi Delhi Cargo Management India Pvt.** [2025:DHC:830-DB] would cover the issue in the instant appeals.

In light of the above, we allow the appeals and answer the question framed in the negative and in favour of the appellant. The order of the Income Tax Appellate Tribunal dated 08 February 2019 is consequently set aside and that of the Principal Commissioner of Income Tax restored.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 30, 2025/DR