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

+ **ITA 391/2025**

PR. COMMISSIONER OF INCOME TAX, DELHI-7

Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC, Mr. Ashvini Kumar, Mr.
Rishabh Nangia and Mr. Gibran,
Advs.

.....Appellant

versus

TUPPERWARE INDIA PVT. LTD.

Through: Ms. Tanya and Mr. Rohit Tiwari,
Adv.

.....Respondent

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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09.09.2025

CM APPL. 56697/2025

1. Exemptions allowed, subject to all just exceptions.
2. The application stands disposed of.

CM APPL. 56698/2025 and CM APPL. 56699/2025

3. For the reasons stated in the applications, the delay of 109 days in filing and 112 days in re-filing, is condoned.
4. The applications are disposed of.

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5. This appeal by revenue under Section 260A of the Income Tax Act,



1961(the Act) lays a challenge to an order dated 25.07.2024 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 8135/Del/2018 filed by the respondent assessee in respect of AY 2014-2015 wherein ITAT has followed its own decision in ITA No. 7580/Del/2017 in respect of respondent assessee for the Assessment Year 2013-14 decided on 01.08.2022.

6. Mr. Puneet Rai, Senior Standing Counsel fairly draws our attention to an order dated 14.03.2024 passed in ITA No. 304/2023 by which the appeal has been dismissed by this Court. Further, Mr. Rai could not point out any perversity in the findings of the ITAT in respect of comparables.

7. In view of the fact that the appeal for the AY 2013-14 has been rejected, this appeal shall also follow the same fate.

8. Accordingly, the appeal is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 9, 2025

SS