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

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Date of Decision : 09.10.2025

+ ITA 505/2025

PR. COMMISSIONER OF INCOME TAX-1Appellant

Through: Mr. Sanjay Kumar, SSC, Ms. Monica Benjamin, JSC, Ms. Easha, JSC.

versus

CASIO INDIA COMPANY PVT. LTD.Respondent

Through: Mr. Kamal Sawhney, Mr. Puru Medhira, Advs.

CORAM:**HON'BLE MR. JUSTICE V. KAMESWAR RAO****HON'BLE MR. JUSTICE VINOD KUMAR****V. KAMESWAR RAO, J. (ORAL)****CM APPL. 63334/2025(condonation)**

1. For the reasons stated in the application, the delay of 980 days in re-filing the appeal is condoned.
2. The application stands disposed of.

ITA 505/2025

3. This appeal lays a challenge to an order dated 19.07.2022 passed by the Income Tax Appellate Tribunal ('Tribunal') whereby the Tribunal has decided the appeal filed by the respondent/assessee by primarily relying upon the decision of a Co-ordinate Bench of the Tribunal and allowed the appeal filed by the respondent/assessee. The same relates to the Assessment



Year ('AY') 2017-18.

4. We have been informed by the counsel for the appellant/revenue that two ITAs bearing number 211/2022 and 67/2022 relating to the same assessee but for the AYs 2011-12 and 2015-16 respectively, have been decided by this Court in favour of the respondent/revenue. In ***Pr. Commissioner of Income Tax-1 v. Casio India Company Pvt. Ltd, ITA 211/2022***, which according to the counsel for the appellant/revenue involves identical issue(s) has been decided by this Court by stating in as under:

“1. These appeals have been preferred challenging the decision of the Income Tax Appellate Tribunal dated 24 February 2020 [ITA211/2022] and 18 May 2020 [ITA 67/2022] and which had placed reliance upon the respondent-assessee's own case in Assessment Year 2010-11 while arriving at the finding that Advertisement, Marketing and Promotion³ expenses did not constitute an international transaction and could thus not be separately benchmarked and as a result of which the adjustment of AMP was directed to be deleted.

2. For the purposes of convenience, we propose to take note of the facts as they emanate from ITA 211/2022 which pertains to AY 2011-12. The Transfer Pricing Officer had proposed adjustments to the tune of INR 5,92,56,798/- on the issue of AMP expenses using the 'Bright Line Test'. The Assessing Officer⁵ had thereafter come to frame an assessment order in accordance with the directions framed by the Dispute Resolution Panel⁶ directing an upward adjustment of INR 7,65,16,936/-.

3. The respondent-assessee, being aggrieved by the order of the AO, had approached the Tribunal which had come to pass orders in its favour and directed the deletion of adjustment of AMP.

4. Identical issues were being considered in ITA 67/2022 pertaining to AY 2015-16. These appeals came to be admitted on 15 May 2024 on the following questions of law:-



“(a) Whether the Income Tax Appellate Tribunal [“ITAT”] was

justified on facts and in law in deleting addition on account of

expenses incurred by the assessee for advertisement, marketing and promotion [“AMP”] for brand-building for brand owned by the associated enterprise?

(b) Whether the ITAT was justified on facts and in law in holding that the Revenue needs to establish on the basis of tangible material or evidence that there exists an international transaction regarding brand building by way of AMP expenses despite the fact that it was held by the Delhi High Court in the case of Sony Ericsson Mobile Communications India (P.) Ltd. v. CIT [374 ITR 118] that transaction of excess AMP is an international transaction?”

5. We have been informed by learned counsels for parties that the issues forming subject matter of consideration in these appeals have already been considered and disposed of by this Court in the case of the respondent-assessee itself in Deputy Commissioner of Income Tax-5(2) v. Casio India Company and where we had held as follows:-

“The Revenue has preferred the present appeal to assail the order dated 24.01.2019 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 8060/Del/2018 preferred by the respondent for the assessment year 2014-15. and where we had held as follows:-

A perusal of the impugned order shows that the same proceeds on the basis of the decision of this Court in CIT Vs. Sony Ericson Mobile Communication India Pvt. Ltd., [2015] 55 taxmann.com 240. In that decision, this Court rejected the adoption of the bright line test method for making the protective adjustment by the Assessing Officer. In the present case as well, the Assessing Officer had adopted the bright line test method and the Tribunal by following the decision of this Court in Sony Ericson Mobile Communication India Pvt. Ltd. (supra) has rejected the said method. In view of the fact that this



Court has already rendered its decision on the same issue, we dismiss this appeal.”

6. Bearing in mind the aforesaid, we find that no substantial questions of law survive for consideration in these appeals. The same shall stand dismissed.”

5. In fact, our attention has also been drawn to a decision dated 12.09.2025 in ITAs 415/2025 and 416/2025 relating to the same assessee/respondent, whereby the Tribunal has decided three ITAs being ITAs 385/Del/2016, 341/Del/2017 and 6733/Del/2017 relating to the AYs 2011-12, 2012-13 and 2013-14 and this Court by relying upon the order passed in ***Pr. Commissioner of Income Tax-1 v. Casio India Company Pvt. Ltd, ITA 211/2022*** has dismissed the appeals filed by the appellant/revenue.

6. For parity of reasons as given by this Court in ITA 211/2022, which we have reproduced above, the present appeal is also dismissed as no substantial question of law arises for consideration.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 09, 2025

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