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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
\+ ITA 493/2025
PR. COMMISSIONER OF INCOME TAX, DELHI 1
.....Appellant
Through: Mr. Vipul Agrawal, SSC, Ms. Sakashi Shairwal, Mr. Akshat Singh, JSCs, Ms. Harshita Kotru, Mr. Gaoraang Ranjan, Advs.

versus

M/S DABUR INVEST CORP LTD.
.....Respondent
Through: Counsel (Appearance not given)

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 08.10.2025

CM APPL. 62804/2025 and CM APPL. 62805/2025

1. For the reasons stated in the application the delay of 1456 in filing the appeal and 50 days in re-filing the appeal is condoned.

2. The applications are disposed of.

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3. This appeal under Section 260A of the Income Tax Act, 1961 (the Act) lays a challenge to an order dated 11.02.2021 passed by Income Tax Appellate Tribunal (ITAT) in ITA 8058/Del/2018. Mr. Vipul Agrawal fairly states that the issue which arises for consideration in this appeal is covered against the appellant/ Revenue and in favour of the respondent/ assessee in terms of the order dated 10.03.2025 passed by this Court in four appeals between the same parties herein.

4. He has handed over a copy of the order in ITA 482/2019 and connected appeals. The same reads as under:

> *"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.*
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> *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.*
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> *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.*
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> *4. These appeals shall stand dismissed."*

5. In view of the submission made by Mr. Agrawal and the fact that the Tribunal has also relied upon its own order passed for the Assessment Years (AY) 2013-14 and 2014-15, as is noted from paragraph 70 of the impugned order and to maintain consistency, as no substantial question of law arises for consideration, this appeal is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

OCTOBER 08, 2025

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