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

+ ITA 186/2026

+ ITA 197/2026

PR. COMMISSIONER OF INCOME TAX, DELHI- 7

.....Appellant

Through: Mr. Puneet Rai, SSC with Mr.Ashvini
Kr. & Mr. Rishabh Nangia, JSCs

versus

TUPPERWARE INDIA PVT. LTD.

.....Respondent

Through: Ms. Tanya, Mr. Rohit Tiwari &
Ms.Shivani, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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17.03.2026

CM APPL. 16270/2026 (exemption) in ITA 186/2026

CM APPL. 16358/2026 (exemption) in ITA 197/2026

1. For the reasons stated, the applications seeking exemption is allowed.
2. The applications are disposed of.

CM APPL. 16271/2026 (condonation of delay of 97 days in filing) in ITA186/2026

CM APPL. 16359/2026 (condonation of delay of 103 days in filing) in ITA 197/2026

3. These are applications seeking condonation of delay of 97 days in filing ITA186/2026 and 103 days in filing ITA 197/2026 respectively.
4. For the reasons stated in the applications, the delay in filing the appeals stand condoned.



5. The applications are disposed of.

CM APPL. 16272/2026 (condonation of delay of 45 days in re-filing) in ITA186/2026

CM APPL. 16360/2026 (condonation of delay of 43 days in re-filing) in ITA197/2026

6. These are applications seeking condonation of delay of 45 days in re-filing ITA186/2026 and 43 days in re-filing ITA197/2026.

7. For the reasons stated in the applications, the delay in re-filing the appeals stand condoned.

8. The applications are disposed of.

ITA 186/2026

ITA 197/2026

9. In the present appeals, the appellant-Department seeks to challenge the common order dated 17.04.2025, passed by the Income Tax Appellate Tribunal, Bench I, New Delhi (*hereinafter referred to as 'the Tribunal'*) in ITA Nos. 462/Del/2022 and 2409/Del/2022 pertaining to Assessment Years 2017-18 and 2018-19, respectively.

10. Both the appeals have been filed seeking adjudication of the following questions of law:

A. Whether in the facts and circumstances of the case and in law, the Tribunal was justified in referring to various judicial decisions and treating the BLT method for AMP adjustment as unsustainable despite the matter being sub-judice and pending before Hon'ble the Supreme Court?

B. Whether in the facts and circumstances of the case and in law, the Tribunal erred in not considering the TPO's findings relating to the conduct of parties and ownership of



intangibles (IPR's) in respect of AMP expenses, which established the existence of an international transaction in the case of the assessee?

C. Whether in the facts and circumstances of the case and in law, the Tribunal erred in disregarding the fact that the taxpayer's routine functions resulted in brand building that exclusively benefitted the Associated Enterprise, thereby making substance prevail over form for transfer pricing purposes?

D. Whether on the facts and in circumstances of the case, the Tribunal is justified in referring to ITAT Delhi Bench's decision in the case of Kusum Healthcare and holding that no separate adjustment is warranted for interest on receivables ignoring the fact that assessee has failed to prove that its working capital adjustment captured abnormal delays as held in case of Garware Fulflex India Pvt. Ltd. by ITAT Mumbai, therefore the TPO's separate benchmarking of receivables stood justified?

E. Whether on the facts and in the circumstances of the case, the Tribunal is justified in confirming inclusion of comparable which do not have similar FAR as that of the assessee?

11. On perusal of the record, we find that Issues 'A', 'B' and 'C' in one way or the other relate to the basic issues which have been decided by a co-ordinate Bench of this Court vide its judgment dated 05.12.2025 rendered in



ITA Nos. 728/2025 & 732/2025 titled ***Pr. Commissioner of Income Tax-7, Delhi v. Tupperware India Pvt. Ltd.***, whereby the appeal filed by the Revenue on similar issue has been rejected.

12. So far as Issue 'E' is concerned, the same is also covered by an order of this Court dated 14.03.2024 passed in **ITA 304/2023** titled ***Pr. Commissioner of Income Tax-7, Delhi v. Tupperware India Pvt. Ltd.***

13. So far as Issue 'D' is concerned, the same too is covered by order dated 25.04.2017 passed by this Court in **ITA 765/2016** titled ***Pr. Commissioner of Income Tax-V v. Kusum Health Care Pvt. Ltd.*** as has been relied upon by the Tribunal.

14. In view of the aforesaid since all the issues mentioned hereinabove are covered against the appellant-Department, hence both the appeals fail.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 17, 2026

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