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IN THE HIGH COURT OF DELHI AT NEW DELHI  
W.P. (C) No. 7019/2017

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PRINCIPAL COMMISSIONER OF INCOME TAX,  
DELHI-2

..... Petitioner

Through: Mr. Rahul Kaushik, Senior standing  
counsel.

versus

BOSE CORPORATION INDIA PVT. LTD

..... Respondent

AND

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W.P. (C) No. 7110/2017

PRINCIPAL COMMISSIONER OF INCOME TAX,  
DELHI-2

.... Petitioner

Through: Mr. Rahul Kaushik, Senior standing  
counsel.

versus

CASIO INDIA CO. PRIVATE LTD

..... Respondent

**CORAM:****JUSTICE S. MURALIDHAR****JUSTICE PRATHIBA M. SINGH****ORDER****18.08.2017**

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**C.M. No. 29143/2017 (exemption) in W.P. (C) No. 7019/2017****C.M. No. 29520/2017 (exemption) in W.P. (C) No. 7110/2017**

1. Allowed subject to all just exceptions.



W.P. (C) No. 7019/2017 & C.M. No. 29142/2017 (stay)  
W.P. (C) No. 7110/2017 & C.M. No. 29519/2017 (stay)

2. In view of the decision of this Court in *Pepsi Foods P. Ltd. v. Assistant Commissioner of Income Tax [2015] 376 ITR 87 (Del)*, the question raised does not survive. The petitions and the pending applications are disposed of.

A handwritten signature in black ink, appearing to read 'S. Muralidhar'.

S. MURALIDHAR, J.

A handwritten signature in black ink, appearing to read 'Prathiba M. Singh'.

PRATHIBA M. SINGH, J.

AUGUST 18, 2017

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