



§~4, 8, 51 and 52

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

+ ITA No.1281/2018

VARUN BEVERAGES LIMITED (ON BEHALF OF VARUN
BEVERAGES (INTERNATIONAL) LIMITED AMALGAMATED
WITH VARUN BEVERAGES LIMIED) Appellant

Through: Mr.Rano Jain with Mr.Paritosh Jain,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE – 7 Respondent

Through: Mr.A.K. Manchanda, Sr. St. Counsel
with Mr.Aditya K. Adv.

+ **ITA No.1239/2018**

VARUN BEVERAGES LIMITED (ON BEHALF OF VARUN
BEVERAGES (INTERNATIONAL) LIMITED AMALGAMATED
WITH VARUN BEVERAGES LIMITED) Appellant

Through: Mr.Rano Jain with Mr.Paritosh Jain,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE – 7 Respondent

Through: Mr.A.K. Manchanda, Sr. St
Counsel with Mr.Aditya K. Adv.

+ **ITA No. 1382/2018**

VARUN BEVERAGES LIMITED (ON BEHALF OF VARUN
BEVERAGES (INTERNATIONAL) LIMITED AMALGAMATED
WITH VARUN BEVERAGES LIMITED) Appellant

Through: Mr.Rano Jain with Mr.Paritosh Jain,
Adv.



versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE-7 Respondent

Through: Mr.A.K. Manchanda, Sr. St. Counsel
with Mr.Aditya K. Adv.

+ ~~ITA~~ No.1383/2018

VARUN BEVERAGES LIMITED(ON BEHALF OF VARUN
BEVERAGES (INTERNATIONAL) LIMITED AMALGAMATED
WITH VARUN BEVERAGES LIMITED) Appellant

Through: Mr.Rano Jain with Mr.Paritosh
Jain, Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL
CIRCLE -7 Respondent

Through: Mr.A.K. Manchanda, Sr. St. Counsel
with Mr.Aditya K. Adv.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER

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04.12.2018

These appeals by M/s. Varun Beverages Ltd. on behalf of M/s. Varun Beverages International Ltd. (latter company had got amalgamated with the former) arise from a common order of the Income Tax Appellate Tribunal (Tribunal, for short) dated 25.05.2018.

These appeals relate to the assessment years 2008-09, 2009-10, 2010-11 and 2012-13.

Having heard the counsel for the appellant-assessee, we are not inclined to interfere with the impugned order as the same does not adjudicate or decide any issue on merits. The matter has been remanded to



the file of the Commissioner of Income Tax (Appeals), the first appellate authority, to decide the issue whether the amalgamation order was brought to the notice of the Assessing Officer. The first appellate authority is to decide the issue of assessment in wrong name, including the question of applicability of Section 292B of the Income Tax Act, 1961. The appellant herein had raised objections before the Tribunal to the assessment on merits. The additional issues were not raised by way of appeal or cross objections. The appellant-assessee has been given liberty to raise any issue/ground before the Commissioner of Income Tax (Appeals).

In these circumstances, learned counsel for the appellant seeks permission to withdraw these appeals. Appeals are accordingly dismissed as withdrawn.

We clarify that we have not made any comments or any observation on merits.


SANJIV KHANNA, J.


ANUP JAIRAM BHAMBHANI, J.

DECEMBER 04, 2018
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