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

+ **ITA 282/2023 & CM APPL. 25641/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI -4

..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing
Counsel with Mr Akshat Singh,
Advocate.

versus

M/S NESTLE INDIA LTD

..... Respondent

Through: Mr Ajay Vohra, Senior Advocate
with Mr Neeraj Jain, Mr Aniket D.
Agarwal, Mr Saksham Singhal and
Mr Tavish Varma, Advocates.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

17.05.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

1. This appeal has been filed by the appellant/revenue concerning Assessment Year (AY) 2014-15 and impugns a common order dated 31.07.2020 passed by the Income Tax Appellate Tribunal [in short, the Tribunal].

2. The issue which arises in the present appeal also arises in ITA 281/2023 which was listed on our board today. We have disposed of the said appeal today.

2.1. The same result will follow in the above-captioned appeal.

ITA 282/2023

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3. Accordingly, this appeal is also closed as no substantial question of law arises for our consideration.
4. The appeal and the pending application are disposed of, in the aforesaid terms.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 17, 2023

v

[Click here to check corrigendum, if any](#)