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

+ **ITA 65/2023 & CM APPL. 5178-5180/2023**

+ **ITA 66/2023 & CM APPL. 5348-5350/2023**

JOHNSON MATTHEY INDIA PRIVATE LTD Appellant

Through: Mr Sumit Mangal, Adv. with Mr
Mayank Aggarwal and Ms Anukrati
Gupta, Advs.

versus

THE DEPUTY COMMISSIONER OF INCOME TAX - CIRCLE

13(2) & ANR. Respondent

Through: Mr Shailendera Singh, Adv.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **03.02.2023**

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

CM APPL No. 5179/2023 in ITA 65/2023

CM APPL No. 5349/2023 in ITA 66/2023

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

CM APPL No. 5180/2023 in ITA 65/2023

CM APPL No. 5350/2023 in ITA 66/2023 [*Applications filed on behalf of the appellant seeking condonation of delay of 217 days in re-filing the appeal*]

ITA 65/2023 and connected matter

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2. These are the applications filed on behalf of the appellant seeking condonation of delay in re-filing the appeals.
3. According to the appellant, there is a delay of 217 days in re-filing of the appeals.
4. For the reasons given in the applications, the delay is condoned.
5. Accordingly, the applications are disposed of.

ITA 65/2023

ITA 66/2023

6. These appeals concern Assessment Year (AY) 2010-11.
7. We have heard the counsel for the parties. According to us, the following question of law requires consideration:

Whether Income Tax Appellate Tribunal was right in holding that royalty and sales Commission paid were separate and independent international transactions which were required to be benchmarked separately by applying the Comparable Uncontrolled Price Method?

8. Accordingly, the above-captioned appeals are admitted.
9. List the above-captioned appeals in the category of Regulars, as per age and seniority.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

FEBRUARY 3, 2023/SA

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