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

+ **ITA 687/2023**

PR COMMISSIONER OF INCOME DELHI 8 Appellant

Through: Mr Sanjeev Menon, Standing
Counsel.

versus

M/S SONY INDIA PVT. LTD Respondent

Through: Mr Nageshwar Rao with Mr Parth
and Ms Mehar Verma, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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05.12.2023

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

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1. This appeal concerns Assessment Year (AY) 2011-12.
2. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 14.05.2019 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. It is not in dispute that the Tribunal has relied upon the decision rendered by it which was confirmed by the coordinate bench concerning the respondent/assesee *vis-à-vis* AY 2008-09.
4. Given this position, Mr Sanjeev Menon, learned standing counsel, who appears on behalf of appellant/revenue cannot but accept that the same result will follow in the instant appeal.

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5. According to us, the judgment rendered by the coordinate bench rendered in *Commissioner of Income Tax v Sony Mobile Communications* 2019 SCC OnLine Del 8130, concerning the AY 2008-09, covers the issue raised in the instant appeal in favour of the respondent/assessee.

6. Therefore, according to us, no substantial question of law arises for our consideration.

7. Accordingly, the appeal is closed.

CM No.62537/2023

8. In view of the order passed in the appeal, the above-captioned application has been rendered infructuous.

9. The application is, accordingly, closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 5, 2023/R.Y

Click here to check corrigendum, if any