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

\+ **<u>ITA 698/2023</u>**

PR. COMMISSIONER OF INCOME TAX-1 ..... Appellant

Through: Mr Sanjay Kumar, Sr Standing Counsel with Ms Hemlata Rawat, Standing Counsel.

versus

M/S EXPEDITORS INTERNATIONAL (INDIA) PVT. LTD. ..... Respondent

Through: Mr Deepak Chopra with Mr Rohan Khare and Mr Priyam Bhatnagar, Advs.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA

<u>O R D E R</u>

% **19.12.2023**

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

1. We have heard learned counsel for the parties. The following questions of law arise for consideration by the Court.

(a) Whether the the Income Tax Appellate Tribunal [in short, "Tribunal"] misdirected itself in law and on facts in upholding the deletion of adjustments directed by the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"] vis-à-vis royalty?

(b) Whether the Tribunal misdirected in law and on facts in not appreciating that the CIT(A), while admitting additional evidence, had not given an opportunity to the Assessing Officer/Transfer Pricing Officer to deal with the matter placed on record?

2. We may also note that insofar as the proposed question (E) is concerned, Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/assessee, says that the same is covered against the appellant/revenue via the judgment dated 16.12.2011 rendered in ITA 1088/2011, titled ***Commissioner of Income Tax vs. M/s Expeditors International (India) Pvt. Ltd.*** 2011:DHC:6479-DB, by the coordinate Bench . The proposed question (E) is set forth hereafter:

> "*E. Whether on the facts and under circumstances of the case and in law, the Hon'ble ITAT is justified in upholding the order of CIT(A) is deleting the disallowance of Global Account Manager Expenses and lease line expenses paid without deleting tax in view of section 40(a)(i) of Income Tax Act?*"

3. Thus, no substantial question of law arises, insofar as the aforesaid proposed question of law is concerned.

4. List the matter on 23.02.2024.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 19, 2023/pmc

<u>Click here to check corrigendum, if any</u>