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

+ **ITA 74/2025**

PERNOD RICARD INDIA PRIVATE LIMITED

.....Appellant

Through: Ms Priya Tandon, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr Anurag Ojha, SSC, Ms Hemlata Rawat, and Mr V K Saksena, JSCs, Mr Dipak Raj and Mr Shubham Kumar, Advocates.

+ **ITA 75/2025**

PERNOD RICARD INDIA PRIVATE LIMITED

.....Appellant

Through: Ms Priya Tandon, Advocate.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX

.....Respondent

Through: Mr Anurag Ojha, SSC, Ms Hemlata Rawat, and Mr V K Saksena, JSCs, Mr Dipak Raj and Mr Shubham Kumar, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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25.03.2025

CM APPL. 17187/2025(long list of dates) in ITA 74/2025

CM APPL. 17244/2025(long list of dates) in ITA 75/2025

1. For the reasons stated in the applications, same are allowed.
2. The applications stand disposed of.

CM APPL. 17186/2025(Exemption) in ITA 74/2025

CM APPL. 17243/2025(Exemption) in ITA 75/2025



3. Exemptions are allowed, subject to all just exceptions.
4. The applications stand disposed of.

ITA 74/2025 and ITA 75/2025

5. The learned counsels for the parties submit that the assessee's appeal [ITA No.56/2025] for the previous Assessment Year has been admitted by an order dated 07.03.2025 on the following question of law: -

“(a) Whether the impugned order of the Tribunal is perverse, in as much as it is contrary to facts and documentation on record and the legal position in respect of exercise of power under section 263 of the Income Tax Act, 1961?”

6. List these appeals on their own turn along with ITA No.56/2025.

CM APPL. 17185/2025(Stay) in ITA 74/2025

CM APPL. 17242/2025(Stay) in ITA 75/2025

7. The learned counsel for the appellant seeks to withdraw the present applications with liberty to file afresh at an appropriate stage.
8. Accordingly, the applications are dismissed as withdrawn with the aforesaid liberty.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 25, 2025

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Click here to check corrigendum, if any