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

+ **ITA 789/2023, CM APPL. 66054/2023 & 66055/2023**

**KRAFT HEINZ FOODS COMPANY-EARLIER  
KNOWN AS H.J.HEINZ COMPANY, USA** ..... Appellant

Through: Mr Salil Kapoor with Mr Vibhu Jain,  
Ms Ananya Kapoor and Mr Sumit  
Lalchandanni, Advs.

versus

**COMMISSIONER OF INCOME TAX –  
INTERNATIONAL TAX-2** ..... Respondent

Through: Mr Shivansh B. Pandya, Standing  
Counsel and Utkarsh Tiwari, Adv. for  
Mr Sunil Agarwal, Sr. Standing  
Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER  
HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

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**19.12.2023**

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

**CM No. 66054/2023**

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three (3) days before the next date of hearing.

**ITA 789/2023 & CM No.66055/2023 [Application filed on behalf of the appellant seeking interim relief]**

2. This appeal concerns Assessment Year (AY) 2012-13.

3. Via, the instant appeal, the appellant/assessee seeks to assail the order dated 01.08.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

ITA 789/2023

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4. Mr Salil Kapoor, learned counsel, who appears on behalf of the appellant/assessee, informs us that, apart anything else, the impugned order is flawed as it relies upon decisions rendered for AYs 2009-10 and 2011-12, concerning the appellant/assessee, even when Miscellaneous Applications (MAs) have been moved, *qua* the above-mentioned years for rectification of mistakes apparent from the record, in which orders have been reserved.

4.1 Mr Kapoor emphasises that the Tribunal ought to have waited for the decision in the MAs reserved by the Delhi Bench of the Tribunal.

5. Since accommodation is sought on behalf of Mr Sunil Agarwal, learned senior standing counsel, who appears on behalf of respondent/revenue, list the matter on 08.01.2024.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**DECEMBER 19, 2023/R.Y**

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