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

% *Date of Decision : 12.09.2025*

\+ **ITA 415/2025**

\+ **ITA 416/2025**

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

Through: Mr Sanjay Kumar, SSC, Ms Monica Benjamin and Ms Esha, JSCs.

versus

CASIO INDIA COMPANY PVT. LTD. .....Respondent

Through: Mr Kamal Sawhney and Mr Puru Medhira, Advocates.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MS. JUSTICE RENU BHATNAGAR

V. KAMESWAR RAO, J. (*ORAL*)

CM APPL. 57852/2025(condn of delay in re-filing) in ITA 415/2025
CM APPL. 57855/2025 (condn of delay in re-filing) in ITA 416/2025

1. For the reasons stated in the applications, the delay of 1177 days in re-filing the captioned appeals stands condoned.

2. The applications stand disposed of.

CM APPL. 57851/2025(Exemption) in ITA 415/2025
CM APPL. 57854/2025(Exemption) in ITA 416/2025

3. Exemptions are allowed, subject to all just exceptions.

4. The applications stand disposed of.

ITA 415/2025;
ITA 416/2025

5. The challenge in these appeals is to the common order dated 24.02.2020 passed by the learned Income Tax Appellate Tribunal (ITAT)

whereby it has decided three appeals being ITA No.385/Del/2016; ITA No.341/Del/2017; and ITA No.6733/Del/2017 in respect of the Assessment Year (AY) 2011-12, 2012-13, and 2013-14.

6. In so far as these appeals are concerned, same relate to the AY 2012-13 and 2013-14. As far as the appeal against the impugned order dated 24.02.2020 relating to AY 2011-12 is concerned, the same has been decided by this Court in two appeals being ITA No.211/2022 and ITA No.67/2022 captioned *Pr Commissioner of Income Tax-1 v. Casio India Company Private Limited*. The ITA No.211/2022 arose from the same impugned order, wherein in paragraph no.1 onwards the Court has stated as under:-

> *"1. These appeals have been preferred challenging the decision of the Income Tax Appellate Tribunal dated 24 February 2020 [ITA 211/2022] and 18 May 2020 [ITA 67/2022] and which had placed reliance upon the respondent-assessee's own case in Assessment Year 2010-11 while arriving at the finding that Advertisement, Marketing and Promotion expenses did not constitute an international transaction and could thus not be separately benchmarked and as a result of which the adjustment of AMP was directed to be deleted.*
>
> *2. For the purposes of convenience, we propose to take note of the facts as they emanate from ITA 211/2022 which pertains to AY 2011- 12. The Transfer Pricing Officer had proposed adjustments to the tune of INR 5,92,56,798/- on the issue of AMP expenses using the 'Bright Line Test'. The Assessing Officer had thereafter come to frame an assessment order in accordance with the directions framed by the Dispute Resolution Panel.*
>
> *3. The respondent-assessee, being aggrieved by the order of the AO, had approached the Tribunal which had come to pass orders in its favour and directed the*

deletion of adjustment of AMP.

4. Identical issues were being considered in ITA 67/2022 pertaining to AY 2015-16. These appeals came to be admitted on 15 May 2024 on the following questions of law:-

> *"(a) Whether the Income Tax Appellate Tribunal ["ITAT"] was justified on facts and in law in deleting addition on account of expenses incurred by the assessee for advertisement, marketing and promotion ["AMP"] for brand-building for brand owned by the associated enterprise?*
>
> *(b) Whether the ITAT was justified on facts and in law in holding that the Revenue needs to establish on the basis of tangible material or evidence that there exists an international transaction regarding brand building by way of AMP expenses despite the fact that it was held by the Delhi High Court m the ease of Sony Ericsson Mobile Communications India (P.) Ltd. v. CIT [374 ITR 118] that transaction of excess AMP is an international transaction?"*

5. We have been informed by learned counsels for parties that the issues forming subject matter of consideration in these appeals have already been considered and disposed of by this Court in the case of the respondent-assessee itself in Deputy Commissioner of Income Tax-5(2) v. Casio India Company and where we had held as follows:

> *"The Revenue has preferred the present appeal to assail the order dated 24.01.2019 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 8060/Del/2018 preferred by the respondent for the assessment year 2014-15. and where we had held as follows:- A perusal of the impugned order shows that the same proceeds on the basis of the*

decision of this Court in CIT Vs. Sony Ericson Mobile Communication India Pvt. Ltd., [2015] 55 taxmann.com 240. In that decision, this Court rejected the adoption of the bright line test method for making the protective adjustment by the Assessing Officer. In the present case as well, the Assessing Officer had adopted the bright line test method and the Tribunal by following the decision of this Court in Sony Ericson Mobile Communication India Pvt. Ltd. (supra) has rejected the said method. In view of the fact that this Court has already rendered its decision on the same issue, we dismiss this appeal."

6. Bearing in mind the aforesaid, we find that no substantial questions of law survive for consideration in these appeals. The same shall stand dismissed."

7. If that be so, for parity of reasons, these appeals are also dismissed by stating that no substantial question of law arises for consideration.

V. KAMESWAR RAO, J

RENU BHATNAGAR, J

SEPTEMBER 12, 2025
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