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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 356/2016

SEAGRAM MANUFACTURING PVT. LTD)
(NOW PERNOD RICARD INDIA PVT.LTD.)

..... Appellant

Through Mr Deepak Chopra, Mr Harpreet Singh
Ajmani Ms Rashi Khanna and Mr Rohan Khare,
Advocates.

versus

THE PRINCIPAL COMMISSIONER OF
INCOME TAX-CENTRAL3

..... Respondent

Through Mr Puneet Rai, Advocate Junior
Standing Counsel.

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ITA 357/2016

SEAGRAM MANUFACTURING PVT. LTD.)
(NOW PERNOD RICARD INDIA PVT.LTD.)

..... Appellant

Through Mr Deepak Chopra, Mr Harpreet Singh
Ajmani Ms Rashi Khanna and Mr Rohan Khare,
Advocates.

versus

THE PRINCIPAL COMMISSIONER OF INCOME
TAX-CENTRAL 3,

..... Respondent

Through Mr Puneet Rai, Advocate Junior
Standing Counsel.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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01.06.2016

CM APPL No. 22318/2016 in ITA 357/2016



1. The exemption is allowed subject to all just exceptions.

ITA 356/2016 and ITA 357/2016

2. Mr Chopra points out that in terms of Clause 6.3 of the Representation Agreement, the Associated Enterprise of the Appellant Assessee would engage the agencies for the promotion marketing events. He further states that the invoices for the events would be raised by such agencies directly on the AE. The payment is made by the AE. In order to facilitate such payment an advance may be given by the AE to the Assessee for disbursement to the agencies.

3. Notice confined to the question (a) raised in the memorandum of appeal. Mr Puneet Rai, learned counsel for the Revenue, accepts notice.

4. The parties are permitted to file additional documents relevant to the above issue.

5. List on 24th November, 2016.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JUNE 01, 2016/pkv