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

+ ITA 927/2017

LUXOTTICA INDIA EYEWEAR PVT. LTD. ..... Appellant

Through: Mr.Nageswar Rao with Mr.Shatanik Chakrabarty, Advocates.

versus

## ASSISTANT COMMISSIONER OF INCOME TAX

..... Respondent

Through: Mr.Ajit Sharma, Sr.Standing Counsel for the Revenue with Mr.A.Renganath, Advocate.

# + ITA 928/2017

LUXOTTICA INDIA EYEWEAR PVT. LTD. ..... Appellant

Through: Mr.Nageswar Rao with Mr.Shatanik Chakrabarty, Advocates.

versus

## ASSISTANT COMMISSIONER OF INCOME TAX

..... Respondent Through: Mr.Ajit Sharma, Sr.Standing Counsel for the Revenue with Mr.A.Renganath, Advocate.

 + ITA 929/2017
LUXOTTICA INDIA EYEWEAR PVT. LTD. ..... Appellant
Through: Mr.Nageswar Rao with Mr.Shatanik Chakrabarty, Advocates.

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versus

## ASSISTANT COMMISSIONER OF INCOME TAX

..... Respondent Through: Mr.Ajit Sharma, Sr.Standing Counsel for the Revenue with Mr.A.Renganath, Advocate.

## CORAM: HON'BLE MR. JUSTICE MANMOHAN HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

<u>ORDER</u> 09.11.2022

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Learned counsel for the appellant states that the appellant would be satisfied if the relief granted post-remand in assessment year 2012-13 is applied to the assessment year 2010-11 as the facts and law in both the assessment years are identical.

Learned counsel for the respondent-revenue prays for some time to obtain instructions.

List on 21<sup>st</sup> December, 2022.

## MANMOHAN, J

## MANMEET PRITAM SINGH ARORA, J

NOVEMBER 9, 2022 KA

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