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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.



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**

**ORDER**

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**09.11.2022**

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**