

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E": NEW DELHI
BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No. 6454/Del/2017
(Assessment Year: 2012-13)

Mosaic India Pvt. Ltd, Y-65, Ground Floor, Hauz Khas Delhi PAN: AACCC4033C	Vs.	Add. CIT, Special Range, 6, New Delhi
(Appellant)		(Respondent)

ITA No. 6406/Del/2017
(Assessment Year: 2012-13)

Add. CIT, Special Range, 6, New Delhi	Vs.	Mosaic India Pvt. Ltd, 11 th Floor, Building 8C, DLF Cyber City, Phase-II, Gurgaon, Haryana PAN: AACCC4033C
(Appellant)		(Respondent)

Assessee by :	Shri S.P. Singh. AR Ms. Reetika Garg, CA Ms. Manisha Jain, CA
Revenue by:	Ms. Shefali Swaroop, CIT DR
Date of Hearing	09/05/2018
Date of pronouncement	06/08/2018

ORDER

PER PRASHANT MAHARISHI, A. M.

1. These are the cross appeals filed by the assessee , M/s Mosaic India private Limited [Appellant] and The Deputy Commissioner Of Income tax , Circle-17(1) , New Delhi [The Id AO] against the order of the Commissioner of Income Tax (Appeals) -37, New Delhi [The Ld CIT (A)] dated 24.08.2017 for the Assessment Year 2012-13 passed by him in the appeal filed by the