

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'I', NEW DELHI**

Before Sh. Saktijit Dey, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

**ITA No. 1600 & 1601/Del/2022
Asstt. Year : 2018-19 & 2019-20**

Perfetti Van Melle ICT B. V., Global Business Park, Tower A, 1 st Floor, Mehrauli, Gurgaon PAN: AAICP1554F	Vs	ACIT, International Taxation, Gurgaon
(APPELLANT)		(RESPONDENT)
PAN No. ABJPS2875D		

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**SA No. 219 & 220/Del/2022
(ITA No. 1600 & 1601/Del/2022
Asstt. Year : 2018-19 & 2019-20**

Perfetti Van Melle ICT B. V., Global Business Park, Tower A, 1 st Floor, Mehrauli, Gurgaon PAN: AAICP1554F	Vs	ACIT, International Taxation, Gurgaon
(APPELLANT)		(RESPONDENT)
PAN No. ABJPS2875D		

**Assessee by : Sh. Deepak Chopra, Adv
Ms. Rashmi Khanna, Adv**

Revenue by : Sh. Sanjay Kumar, Sr. DR

Date of Hearing: 22.07.2022

Date of Pronouncement: 27.07.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

These appeals are filed by the Assessee against the order of the Id AO, ACIT, DCIT/ACIT, Int-Tax, Gurgaon dated 23.06.2022 for Assessment Year 2018-19 and 2019-20.

2. During the hearing of the stay petition, it was accepted and it was consented by both the parties that the issues involved in the present appeal are squarely covered by the order of the Tribunal in Assessee's own case in ITA No. 139/Del/2021 for Assessment Year 2017-18 allowing the appeal of the Assessee. Since, the matter is squarely covered by the ratio laid down in the order of the Tribunal in assessee's own case, the same ratio is being followed for the years before us.

3. In the result, the appeals of the Assessee are allowed.

4. In view of the order passed above, the stay applications are dismissed as infructuous.

Order Pronounced in the Open Court on 27/07/2022.

Sd/-

(Saktijit Dey)
Judicial Member

Dated:27/07/2022

AK Keot, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR