

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI
BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 5883 & 5884/Del/2019
(Assessment Year: 2014-15 and 2015-16)

ACIT, Circle-9(2), New Delhi (Appellant) PAN:AAAACF6804G	Vs. Frigoglass India Pvt. Ltd, E-20, 1 st and 2 nd Floor, Main Market, Hauz Khas, New Delhi-110016 (Respondent)
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Assessee by :	Sh. Shatanik Chakrabarty, Adv
Revenue by:	Sh. Sajay Kumar, Sr. DR

Date of Hearing	15/02/2023
Date of pronouncement	20/02/2023

O R D E R

PER ANUBHAV SHARMA, J. M.:

1. These are the appeals filed by the revenue against the order dated 16.04.2019 of Ld. Commissioner of Income Tax (Appeals)-34, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No. 45/18-19 and 46/18-19 arising out of an appeal before it passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the Id AO, ACIT, Circle-9(2), New Delhi (hereinafter referred as the Ld. AO).

2. The revenue has raised the following grounds of appeal:-

"1. *On the facts and in the circumstances of the case and in law, the Id CIT(A) has erred in deleting the addition of Rs. 6,72,85,014/- made by the Assessing Officer by disallowing royalty expenses.*"

3. Heard and perused the record.

4. The Id CIT(A) followed the findings of the Tribunal in assessee's own case for Ay 2010-11 to delete the addition made by the Id AO. The matter of fact is that Hon'ble Delhi High Court has dismissed the appeal of department on this issue. The Id AO had observed that the department had filed SLP in regard to issues for Assessment Year 2010-11. On behalf of the assessee copy of order dated 19.01.2018 in SLP (Civil) Diary No. 41702/2017 has been filed and available at page No. 468 of the paper book for Assessment Year 2014-15, which shows that the department's SLP stands dismissed and the Id CIT(A) had taken note of the same in its order. Thus, there is no substance in the ground raised on behalf of the revenue

5. Appeals of the revenue are dismissed.

Order pronounced in the open court on 20/02/2023.

-Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

-Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 20/02/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi