

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.2909/Del/2024
Assessment Year: 2016-17

DCIT, Circle-10(1), Delhi	Vs.	M/s. Har Parshad and Company Pvt. Ltd., 155, Upper Ground Floor Phase III, Okhla Industrial Estate, S.O. Tehkhand, South East Delhi, Delhi
PAN: AAACH0131J		
(Appellant)		(Respondent)

Assessee by	Sh. Ved Jain, Adv. Sh. Aman Garg, CA
Department by	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of hearing	26.05.2025
Date of pronouncement	27.06.2025

ORDER

PER SATBEER SINGH GODARA, JM

This Revenue's appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1063552901(1), dated 28.03.2024 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. The Revenue raises the following substantive grounds in the instant appeal:

1. *Whether on the facts and in the circumstances of the case and in law, the I.d. CIT(A) has erred in deleting the addition of Rs. 2,20,25,277/- on account of "Brand Promotion Expenses", ignoring the fact that the brand name is an intangible asset and expenditure incurred to increase the brand value will be in capital in nature?*
2. *Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of Rs. 2,20,25,277/- on account of "Brand Promotion Expenses" by relying upon the decision of Hon'ble ITAT for AY 2014-15 which was based on the decision of Hon'ble ITAT itself for AYs 2011-12 & 2012-13 in which such issue was never been discussed?*
3. *That the department craves to add or amend the grounds of appeal before Hon'ble ITAT is finally heard or disposed of.*

3. Mr. Dhanesta vehemently argues that the learned CIT(A) herein has erred in law and on facts in allowing the assessee's claim of "brand promotion expenses" amounting to Rs.2,20,25,277/- relying upon this tribunal's order in earlier assessment years which had nowhere decided the same against the department. As against this, the assessee has invited our attention to the tribunal's order in its appeal ITA No.7622/Del/2017 for preceding assessment year 2014-15 dated 14.02.2023; as rectified subsequently on 12th September, 2023 in M.A. No. 148/Del/2023 (pages 59 to 63 of the paper-book), accepting the very deduction claim of "brand promotion expenses". That being the case, we find no merit in the

Revenue's instant sole substantive grievance which is hereby dismissed by following judicial consistency.

No other ground or argument has been pressed before us.

5. This Revenue's appeal is dismissed.

Order pronounced in the open court on 27th June, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 27th June, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi