

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'I-2', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

ITA No.554/Del/2015  
Assessment Year: 2010-11

M/s. Sony Mobile Communications India (P) Ltd. (now merged with Sony India Pvt. Ltd.) A-31, Mohan Coop Industrial Estate, New Delhi . 110044 PAN AAKCS7996N	Vs	DCIT Circle 24 (1) New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

ITA No.836/Del/2014  
Assessment Year: 2009-10

M/s. Sony Mobile Communications India (P) Ltd. (now merged with Sony India Pvt. Ltd.), A-31, Mohan Coop Industrial Estate, New Delhi . 110044 PAN AAKCS7996N	Vs	ACIT Range- 9 New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Nageshwar Rao, Advocate
Respondent by	Sh. H. K. Chaudhary, CIT DR

Date of hearing:	31/05/2018
Date of Pronouncement:	06/07/2018

**ORDER****PER R.K. PANDA, AM:**

The above two appeals filed by the assessee are directed against the separate orders passed u/s. 143 (3) / 144 C by the Assessing Officer for the A. Y. 2009-10 and 2010-11 respectively. Since identical ground are involved in both the appeals, therefore, these were heard together and are being disposed of by this common order for the sake of convenience.

**ITA No. 554/Del/2015 ( A. Y. 2010-11)**

2. This is the second round of litigation before the Tribunal. Facts of the case, in brief, are that the assessee had filed its return of income for the impugned assessment year on 05.10.2010 declaring an income of Rs.17,07,57,513/-. The assessee company is primarily engaged in the business of importing buying and selling and distributing wide range of mobiles phones in India and providing related post sale support services. Since the assessee had undertaken international transaction with its AEs, the Assessing Officer referred the matter to the TPO for determination of the ALP of the international transaction entered into by the assessee with its AE. The TPO determined an upward adjustment of Rs.56,30,78,638/- . The assessee approached the DRP who declined to interfere with the transfer pricing adjustment made by the Assessing Officer. The assessee approached the Tribunal and Tribunal gave some part relief against which the assessee as well as revenue approached the Hon'ble Delhi High Court. The Hon'ble High Court in ITA No. 638/Del/2015 filed by assessee and ITA No. 614/Del/2015 filed by the revenue vide order dated 28.01.2016 restored the matter to the file of the Tribunal with certain directions. Hence, this is the second round of litigation before the Tribunal.

3 The grounds raised by the assessee are as under :-

1. *On the facts and circumstances of the case and in law, the assessment order/directions passed by the Assessing Office (AO)/Transfer Pricing Officer (TPO)/Dispute Resolution Panel (DRP) are bad in law.*
2. *On the facts and circumstances of the case and in law, the assessment order/directions passed by the AO/ TPO / DRP are void ab-initio as the order has vitiated judicial discipline by not following the decision of Hon'ble Income Tax Appellate Tribunal and Hon'ble Delhi High Court on similar issues and facts.*
3. *Whether the AO/TPO/DRP has erred in not appreciating that AMP expenses incurred by the Appellant in the normal course of its business were not for the sole benefit of its associated enterprise and thus did not fall within the purview of an 'international transaction pertaining to rendering of a service, as defined in section 92B of the Act, distinct from its functional profile and responsibility as a distributor?*
4. *Whether the AO/TPO/DRP erred in not appreciating that the AMP expenses were incurred by the Appellant as part of its distribution business and not for the pu pose of providing sole benefit to its associated enterprise and thus could not be considered to be a transaction under section 92F(v)of the Act since there was no understanding or arrangement or action in concert for provision of service.*
5. *Whether the AO/TPO/DRP erred in not appreciating the fact that AMP is one of the functions performed along with other functions such as purchase, inventory management, dealer management, after sales, etc. by the appellant in conducting the "International Transaction" which is import & distribution and in view of the appellant's functional profile, it cannot be benchmarked and*

*compensated separate from the international transaction of import of products.*

6. *Whether the AO/TPO/DRP erred in not appreciating that the 'limited distributor function' performed by the Appellant had already been adequately compensated by the AE since the Appellant's business model allows it to earn an arm's length margin on all costs incurred including AMP expenses?*

7. *Whether the AO/TPO/DRP erred in not appreciating that once the net operating margins of the Appellant had met the arm's length test, there arose no occasion to conclude that the Appellant had performed any non-routine function or had incurred non-routine AMP expenditure?*

8. *Without prejudice, whether the 'bright line method' could be applied to determine any excessive/non-routine AMP expenses?*

9. *Without prejudice, even if expenses are held to be 'non-routine', whether any compensation was required from the AE considering that the purported benefit caused to the AE on account of incurring of A&M expenses by the Appellant was only incidental?*

10. *Whether 'sales promotion expenses' could partake the character of AMP expenses for the purposes of making any adjustment on account of alleged excessive AMP expenses?*

11. *Whether the AO/TPO/DRP erred in concluding that the non-routine functions (being the alleged excessive AMP expenditure) amounted to a 'service' being rendered by the Appellant to its AE and that a mark-up was required to be charged in respect of such services?*

12. *Without prejudice, even if AMP expenses are held to be a separate transaction, whether AMP should be benchmarked along with the main*

*transaction of import and distribution of goods under the combined transaction approach.*

13. *That on the facts and circumstances of the case and in law, the AO/DRP erred in holding that the Appellant has furnished inaccurate particulars of income in respect of each item of disallowance/ additions and in initiating penalty proceedings under section 274 read with section 271 of the Act.*

14. *That on the facts and circumstances of the case and in law, the AO erred in holding that the Appellant has failed to keep and maintain information and document in respect of certain transactions and in initiating penalty proceedings under section 274 read with section 271AA of the Act.*

15. *That on the facts and circumstances of the case and in law, the AO erred in holding that the Appellant has failed to furnish report under section 92E and in initiating penalty proceedings under section 274 read with section 271 BA of the Act.*

4. The Ld. Counsel for the assessee made an application under Rule 11 of the ITAT Rules, 1963 seeking admission of the following additional ground of appeal :-

*“Ground 16 The assessment order passed under section 143 (3) read with section 144 C of the Act is void-ab-initio as the assessment was undertaken in the name of a non-existent entity.”*

5. Referring to various decisions he submitted that the above mentioned ground should be admitted as it does not require any fresh examination of facts and can be adjudicated on the basis of material already available on record.

6. After hearing both the sides and considering the fact that all material necessary for adjudication of the additional ground are available on record and no fresh examination of facts are required to be undertaken, therefore, the additional ground raised by the assessee is admitted for adjudication.

7. The Ld. Counsel for the assessee referring to page 1 of the order of the DRP submitted that the DRP in the order dated 21.10.2014 has mentioned the name of the appellant as "M/s. Sony Mobile Communication India Private Limited (Now merged with M/s. Sony India Private Ltd). Referring to the order of the TPO he submitted that the TPO vide order dated 27.01.2014 has mentioned the name of the assessee as "M/s. Sony Mobile Communication India Private Ltd (earlier known as M/s. Sony Ericson Mobile Communication (India) Private Ltd ). Referring to the order of the Assessing Officer dated 22.12.2014 he submitted that the Assessing Officer has passed the order in the name of M/s. Sony Ericson Mobile Communications (India) Private Ltd. He accordingly submitted that even after the order was passed by the DRP mentioning that the company has now merged with Sony India Private Limited, the Assessing Officer has passed the final order in the old name i.e. a nonexistent company.

8. Referring to the sequence of events the Ld. Counsel for the assessee drew the attention of the Bench to the following dates which are crucial.

<b>S. No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Documents</b>	<b>Reference</b>
1.	18 April 2012	Change in the name of the entity from 'Sony Ericson Mobile Communications ( India) Private Limited' to 'Sony Mobile Communications (India)	Certificate of incorporation	Annexure 1

		Private Limited'		
2.	23 July 2013	Merger of 'Sony Mobile Communications India Private Limited' with 'Sony India Private Limited' effective 01 April 2013	High Court order approving the scheme of amalgamation	Page 1 of additional evidence filed for ASSESSMENT YEAR 2009-10
3.	31 August 2013	ROC intimation about the merger	Form No. 21 filed with Registrar of Companies on MCA portal vide SRN No. B 83215905	Annexure -2
4.	06 December 2013	Letter to the Department informing the fact of amalgamation to Sony Mobile Communications India Pvt. Ltd. to Sony India Private Limited	Copy of the letter filed	Page 34 of additional evidence filed for ASSESSMENT YEAR 2009-10
5.	17 February 2014	Letter to the Department wherein the fact of merger was mentioned	Copy of the letter filed	Page 35 of additional evidences filed
6.	31 March 2014	Draft order issued by the Assessing Officer in the name of 'Sony Ericsson Mobile Communications India Private Limited'	Order	Page 151 of Appeal set
7.	30 April 2014	Letter to the Department in response to department's allegation that no intimation for merger was made	Copy of the letter filed	Page 30 of additional evidence filed
8.	21 October 2014	DRP order in the name of 'Sony Mobile	Order	Page 11 of Appeal set

		Communications India Private Limited (now merged with Sony India Private Limited)'		
9.	22 December	Final assessment order assessment u/s 143 (3) in the name of 'Sony Ericsson Mobile Communications (India ) Private Limited"	Order	Page 1 of Appeal set

9. Referring to the decision of Hon'ble Karnataka High Court in the case of CIT Vs. Intel Technology India (Private) Limited reported in 380 ITR 272, he submitted that the Hon'ble High Court in the same decision has held that the framing of an assessment against a non-existing entity is not a procedural irregularity but a jurisdictional defect which goes to the root of the matter. While dismissing the appeal filed by the revenue, it was held that since the proceedings were initiated against a non-existing assessee company even after amalgamation with the successor company, therefore, the assessment was not valid and the department was not entitled to the benefit of section 292 B of the IT Act. He submitted that the Hon'ble Karnataka High Court while holding so relied on the decision of Hon'ble Delhi High Court in the case of Spice Entertainment Limited Vs. CIT reported in 247 CTR (Delhi) 500.

10. Referring to the decision of Bangalore Bench of the Tribunal in the case of BMM Ispat Ltd. Vs. DCIT reported 93 taxman.com 76, he submitted that the Tribunal following the above two decisions has held that the assessment on a non-existent entity is not valid.

11. Referring to the decision of the Hon'ble Delhi High Court in the case of Pr. CIT vs. Maruti Suzuki India Ltd. vide IT Appeal No.65 of 2017 order

dated 07.09.2017, he drew the attention of the Bench to the question framed and admitted by the Hon'ble High Court which reads as under :-

*Did the ITAT misapply the provisions of Section 170 92) of the Income Tax Act in the circumstances of the case, while concluding that the assessment order was not tenable for having been framed in the name of the non-existence company.”*

12. Referring to the said order, he submitted that the Hon'ble High Court following the decision in the case of Spice Entertainment Ltd. (supra), decision of the Hon'ble Supreme Court in the case of Saraswati Industrial Syndicate Ltd. Vs. CIT reported in 186 ITR 278 and various other decisions has dismissed the appeal filed by the Revenue and upheld the order of the Tribunal where the Tribunal has quashed the assessment on the ground that the same was passed in the name of the entity that ceased to exist on the date of assessment order.

13. He accordingly submitted that since the assessment has been framed on a non-existent company, therefore, the same being not valid has to be quashed.

14. The Ld. DR on the other hand strongly opposed the arguments advanced by Ld. Counsel for the assessee. He submitted that the PAN number in the case of the amalgamated and the amalgamating company is the same. He submitted that DRP has not passed the order in the name of the resultant company which can be seen from the PAN number. Since the PAN number is same and only name has been changed, therefore, provisions of section 292 BB will come to the rescue of the department and the assessment cannot be held as null and void. He submitted that since the DRP has not given any direction, the Assessing Officer was duty bound to follow the name of the assessee which was in the draft assessment order as there is no specific direction by the DRP to change the name of the

assessee. Further there was no such dispute before the DRP. So far as argument of the Ld. Counsel for the assessee that PAN number is same, he submitted that this is an internal instruction to the officers to facilitate capturing of various events such as the death, liquidation, dissolution, de-merger, merger, acquisition, fake PAN or amalgamation of PAN. The process also provides an option to delete the marked event on any specific PAN.

15. So far as the various decision relied on by the Ld. Counsel for the assessee are concerned, he submitted that in none of the cases provisions of section 170 (1) has been considered. It has not been answered as to why provisions of section 170 (1) are not applicable. Therefore, the decisions relied on the Ld. Counsel for the assessee are not applicable. He accordingly submitted that this being a procedural irregularity, the assessment cannot be considered as null and void.

16. The Ld. Counsel for the assessee in his rejoinder referring to the decision of the Hyderabad Bench of the Tribunal in the case of DCIT Vs. B.A. Continuum India ( P ) Ltd reported in 167 ITD 640 submitted that the Tribunal in the said decision has held that where in case of amalgamation, assessment order had been passed by Assessing Officer having jurisdiction over amalgamated company, in such a case mere mentioning of PAN of merged company only to differentiate between amalgamated and amalgamating companies for period when both of them were in existence, would not make assessment order invalid. He also relied on various other decisions.

17. We have considered the rival arguments made by the both the sides and pursued the material available on record. We have also considered the various decisions cited before us. We find that the assessee filed its return of income in the name of M/s. Sony Ericsson Mobile Communications

(India) Private Limited on 05.10.2010. The name of the company was changed to M/s. Sony Mobile Communications (India) Private Limited w.e.f. 18.04.2012. The above company was merged w.e.f. 01.04.2013 with M/s. Sony India Private Limited after the Hon'ble High Court approved the scheme of amalgamation on 23.07.2013. We find on 06.12.2013a letter was addressed to the department informing the fact of amalgamation of M/s. Sony Mobile Communication India Private Limited to Sony India Private Limited. The fact of merger was mentioned in the letter addressed to the department on 17.02.2014. We find the Assessing Officer passed the draft assessment order on 31.3.2014 in the name of M/s. Sony Ericsson Mobile Communications India Private Limited. We find on 30.04.2014, the assessee filed a letter to the department in response to department's allegations that no intimation about merger was made. We find the DRP in its order dated 21.10.2014 mentioned the name of the assessee as M/s. Sony Mobile Communications India Private Limited (now merged with Sony India Private Limited). Further, the Assessing Officer in the order passed u/s. 143 (3) dated 22.12.2014 has passed the final assessment order u/s. 143 (3)/144C in the name of the M/s. Sony Ericsson Mobile Communications (India) Private Limited. Thus the final order has been framed on a non-existent company. Under these circumstances we have to see as to whether the final order passed by the Assessing Officer is a curable defect or void.

18. We find the Hon'ble Delhi High Court in the case of Spice Entertainment Ltd. (supra) has observed as under :-

*"12. Once it is found that assessment is framed in the name of non-existing entity, it does not remain a procedural irregularity of the nature which could be cured by invoking the provisions of [Section 292B](#) of the Act. [Section 292B](#) of the Act reads as under:-*

*"292B. No return of income assessment, notice, summons or other proceedings furnished or made or issue or taken or purported to have been furnished or made or issued or taken in pursuance of any of the provisions of this Act shall be invalid or shall be deemed to be invalid merely by reasons of any mistake, defect or omission in such return of income, assessment, notice, summons or other proceeding if such return of income, assessment, notice, summons or other proceedings is in substance and effect in conformity with or according to the intent and purpose of this Act."*

13. The Punjab & Haryana High Court stated the effect of this provision in CIT Vs. Norton Motors, 275 ITR 595 in the following manner:-

*"A reading of the above reproduced provision makes it clear that a mistake, defect or omission in the return of income, assessment, notice, summons or other proceeding is not sufficient to invalidate an action taken by the competent authority, provided that such return of income, assessment, notice, summons or other proceeding is in substance and effect in conformity with or according to the provisions of the Act. To put it differently, [Section 292B](#) can be relied upon for resisting a challenge to the notice, etc., only if there is a technical defect or omission in it. However, there is nothing in the plain language of that section from which it can be inferred that the same can be relied upon for curing a jurisdictional defect in the assessment notice, summons or other proceeding. In other words, if the notice, summons or other proceeding taken by an authority suffers from an inherent lacuna affecting his/its jurisdiction, the same cannot be cured by having resort to [Section 292B](#).*

14. The issue again cropped up before the Court in CIT Vs. Harjinder Kaur (2009) 222 CTR 254 (P&H). That was a case where return in question filed by the assessee was neither signed by the assessee nor verified in terms of the mandate of [Section 140](#) of the Act. The Court was of the opinion that such a return cannot be treated as return even a return filed by the assessee and this inherent defect could not be cured in spite of the deeming effect of [Section 292B](#) of the Act. Therefore, the return was absolutely invalid and assessment could not be made on a invalid return. In the process, the Court observed as under:-

*"Having given our thoughtful consideration to the submission advanced by the learned Counsel for the appellant, we are of the view that the provisions of [Section 292B](#) of the 1961 Act do not authorize the AO to ignore a defect of a substantive nature and it is, therefore, that the aforesaid provision categorically records that a return would not be treated as invalid, if the same "in substance and effect is in conformity with or according to the intent and purpose of this Act". Insofar as the return under reference is concerned, in terms of [Section 140](#) of the 1961 Act, the same cannot be treated to be even a return filed by the respondent assessee, as the same does not even bear her*

*signatures and had not even been verified by her. In the aforesaid view of the matter, it is not possible for us to accept that the return allegedly filed by the assessee was in substance and effect in conformity with or according to the intent and purpose of this Act. Thus viewed, it is not possible for us to accept the contention advanced by the learned Counsel for the appellant on the basis of [Section 292B](#) of the 1961 Act. The return under reference, which had been taken into consideration by the Revenue, was an absolutely invalid return as it had a glaring inherent defect which could not be cured in spite of the deeming effect of [Section 292B](#) of the 1961 Act."*

15. *Likewise, in the case of Sri Nath Suresh Chand Ram Naresh Vs. CIT (2006) 280 ITR 396, the Allahabad High Court held that the issue of notice under [Section 148](#) of the Income Tax Act is a condition precedent to the validity of any assessment order to be passed under [section 147](#) of the Act and when such a notice is not issued and assessment made, such a defect cannot be treated as cured under [Section 292B](#) of the Act. The Court observed that this provisions condones the invalidity which arises merely by mistake, defect or omission in a notice, if in substance and effect it is in conformity with or according to the intent and purpose of this Act. Since no valid notice was served on the assessee to reassess the income, all the consequent proceedings were null and void and it was not a case of irregularity. Therefore, [Section 292B](#) of the Act had no application.*

16. *When we apply the ratio of aforesaid cases to the facts of this case, the irresistible conclusion would be provisions of [Section 292B](#) of the Act are not applicable in such a case. The framing of assessment against a non-existing entity/person goes to the root of the matter which is not a procedural irregularity but a jurisdictional defect as there cannot be any assessment against a „dead person“.*

17. *The order of the Tribunal is, therefore, clearly unsustainable. We, thus, decide the questions of law in favour of the assessee and against the Revenue and allow these appeals.*

18. *We may, however, point out that the returns were filed by M/s Spice on the day when it was in existence it would be permissible to carry out the assessment on the basis of those returns after taking the proceedings afresh from the stage of issuance of no ice under [Section 143](#) (2) of the Act. In these circumstances, it would be incumbent upon the AO to first substitute the name of the appellant in place of M/s Spice and then issue notice to the appellant. However, such a course of action can be taken by the AO only if it is still permissible as per law and has not become time barred."*

18.1 We find the SLP filed by the Revenue in the case of Spice Entertainment Ltd. (supra) has been dismissed by the Hon'ble Supreme Court vide Civil Appeal No.285 of 2014 order dated 02.11.2017.

18.2. We find the Hon'ble Delhi High Court in the case of CIT vs. Dimension Apparels (P.) Ltd. reported in 370 ITR 288 following its earlier decision in the case of Spice Entertainment Ltd. (supra) has observed as under :-

**19.** *The question of whether an assessment upon an amalgamated company is a mistake within the meaning of Section 292B was raised and answered by the Delhi High Court in Spice Entertainment Ltd. (supra). In that case, the Tribunal had held that*

*"the assessment in substance and effect has been made against amalgamated company in respect of assessment of income of amalgamating company for the period prior to amalgamation and mere omission to mention the name of amalgamated company alongwith the name of amalgamating company in the body of assessment against the item "name of the assessee " is not fatal to the validity of assessment but is a procedural defect covered by Section 292B of the Act." (Emphasis Supplied)*

**20.** *This Court rejected this argument, holding that*

*"it [becomes] incumbent upon the Income Tax Authorities to substitute the successor in place of the said 'dead person'. Such a defect cannot be treated as procedural defect... once it is found that assessment is framed in the name of non-existing entity it does not remain a procedural irregularity of the nature which could be cured by invoking the provisions of Section 292B of the Act." (Emphasis Supplied)*

**21.** *In Spice Entertainment Ltd. (supra) the reason for the inapplicability of Section 292-B was additionally premised on the decision of the Punjab & Haryana High Court in CIT v. Norton Motor, [\[2005\] 275 ITR 595/146 Taxman 701](#), that while Section 292B can cure technical defects, it cannot cure a "jurisdictional defect in the assessment notice "In Spice Entertainment Ltd. (supra), therefore, this Court expressly classified "the framing of assessment against a non-existing entity/person as a jurisdictional defect. This has been a consistent position. As early as 1960, in CIT v. Express Newspapers Ltd. [\[1960\] 40 ITR 38 \(Mad\)](#), the Madras High Court held that*

*"there cannot be an assessment of non-existent person. The assessment in the instant case was made long after the Free Press Company was struck off from the register of the companies, and it could not be valid." (Emphasis Supplied)*

**22.** *On the last contention, i.e with respect to participation by the previous assessee, i.e the amalgamating company (which ceases to exist), again Spice Entertainment Ltd. (supra) is categorical; it was ruled on that occasion that such participation by the amalgamated company in proceedings did not cure the defect, because "there can be no estoppel in law." Vived Marketing Servicing (P.) Ltd. (supra) had also reached the same conclusion.*

**23.** *It is thus clear that all contentions sought to be urged by the revenue are in respect of familiar grounds, which have been ruled upon, against it, consistently in two decisions of this court. Therefore, no substantial question of law arises in this appeal.*

**24.** *Accordingly, there is no merit in the appeals; they are accordingly dismissed along with the pending applications without any order as to costs."*

19. The various other decisions relied by the Ld. Counsel for the assessee also support his case. So far as the various decisions relied by the Ld. DR are concerned these decisions in our opinion are distinguishable and not applicable to the facts of the present case. Since the final assessment in the instant case has been made on a non-existent company, therefore, following the decisions cited (supra) we hold that the assessment framed by the Assessing Officer on a non-existent company is a nullity in the eyes of law and void and the provisions of section 292 B cannot rescue the department. Therefore, the order is unsustainable and accordingly the same is quashed. The additional ground raised by the assessee is accordingly allowed. Since the assessee succeeds on this legal ground, therefore, the various other grounds raised by the assessee in appeal are not adjudicated being academic in nature.

**ITA No. 836/Del/2014 ( A. Y. 2009-10)**

20. In the instant case also the assessee has raised the following additional grounds under Rule 11 of the IT AT Rules, 1963.

*“Ground 17 That Assessment Order Passed under section 143 (3) read with section 144C of the Act is void-ab-initio as the assessment was undertaken in the name of a non-existent entity.”*

21. After hearing both the sides we find here also the assessee filed its return of income on 30.09.2009 declaring total income of Rs.31,13,48,587/-in the name of M/s. Sony Mobile Communications India Private Limited (earlier known as M/s. Sony Ericsson Mobile Communications (India) Private Limited). The TPO passed the order in the name M/s. Sony Ericsson Mobile Communication (India) Private Limited. The Assessing Officer on the basis of the order dated 29.01.2013 of the TPO

made adjustment of Rs.70,15,73,668/- on account of ALP of the international transaction entered into by the assessee with its AE.

22. We find the DRP vide order dated 23.12.2013 passed the order in the name of M/s. Sony Mobile Communication India Private Limited (earlier known as M/s. Sony Ericson Mobile Communications (India) Private Limited). Since the facts of the instant case are identical to the facts in case of the ITA No.554/Del/2015, therefore, following our observations there in, the additional ground raised by the assessee is allowed since the assessment has been framed as a non-existent company. Since the assessee succeeds on this additional ground, therefore, the other grounds have become academic in nature and therefore are not being adjudicated.

23. In the result, both the appeals filed by the assessee are allowed.

Order pronounced in the open court on 06.07.2018.

**Sd/-**  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

*\*NEHA\**

*Date:- 06.07.2018*

Copy forwarded to:

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

**Sd/-**  
**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	11.06.2018
Date on which the typed draft is placed before the dictating Member	12.06.2018
Date on which the typed draft is placed before the Other member	06.07.2018
Date on which the approved draft comes to the Sr.PS/PS	06.07.2018
Date on which the fair order is placed before the Dictating Member for Pronouncement	06.07.2018
Date on which the fair order comes back to the Sr. PS/ PS	06.07.2018
Date on which the final order is uploaded on the website of ITAT	06.07.2018
Date on which the file goes to the Bench Clerk	06.07.2018
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

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