

ITEM NO.2

COURT NO.11

SECTION XIV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).19777/2018

(Arising out of impugned final judgment and order dated 04-08-2017 in ITA No. 484/2017 passed by the High Court of Delhi at New Delhi)

PR. COMMISSIONER OF INCOME TAX 6

Petitioner(s)

VERSUS

M/S MATRIX CELLULAR INTERNATIONAL
SERVICE PVT. LTD. THROUGH ITS DIRECTOR

Respondent(s)

(WITH I.R. and IA No.80475/2018-CONDONATION OF DELAY IN FILING)

Date : 26-04-2019 These matters were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE HEMANT GUPTA

For Petitioner(s) Mr. A.N.S. Nadkarni, ASG
Mr. Arijit Prasad, Sr. Adv.
Mr. Devashish Bharuka, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Samudra Sarangi, Adv.
Ms. Shruti Raina, Adv.
Mr. Shahab Ahmad, Adv.
Mr. Shadan Farasat, AOR
Ms. Jahnavi Sindhu, Adv.
Ms. Shruti Narayan, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The learned Additional Solicitor General has addressed submissions to challenge the correctness of the findings of the High Court on the issue of advertisement expenses. The High Court has adverted to two circumstances, while upholding the decision of the

Tribunal: firstly, for the previous Assessment Year 2008-2009, the same view of the Tribunal regarding the allowability of advertisement expenditure as revenue expenditure has not been challenged; secondly, the High Court has adverted to its own decision in the case of CIT v. Pepsico India Holdings India (P) Ltd.¹ The learned Additional Solicitor General attempted to distinguish the decision on the ground that it dealt with advertisements on hoardings. We find no substance in that distinction

In our considered view, the view which has been taken by the Tribunal and, sustained by the High Court, does not call for interference under Article 136 of the Constitution.

The Special Leave Petition is accordingly dismissed.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER