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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 814/2017 & CM No. 34273/2017

CASIO INDIA COMPANY PRIVATE LIMITED Appellant

Through : Mr. Nageshwar Rao, Mr. Sandeep S.
Karhail, Mr. Parth, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX Respondent

Through : Mr. Ruchir Bhatia, Advocate

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **30.07.2018**

Learned counsel for the appellant states that clarification is required that the directions given in paragraph 8 of the impugned order should not be construed as if the Assessing Officer/Transfer Pricing Officer (TPO) would examine Advertisement Marketing and Sales Promotion (AMP) expenses as a separate international transaction. AMP expenses were part and parcel of the expenses incurred of the distribution. While determining Arms Length Price, the said aspect would be taken into consideration by the Assessing Officer/TPO.

Learned counsel for the respondent would obtain instructions on the said aspect.

Re-list on 5th September, 2018.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

JULY 30, 2018/SR/VKR