Pr. Commissioner of Income-tax, Delhi-1 v. M/s. Avery Dennison (India) Pvt. Ltd.

ITA 690/2025

2025:DHC:10704-DB | 2025-12-01

Avery Dennison AY 2012–13: intra-group service relief sustained on covered evidence and consistency.

Income-tax Act, 1961: sections 260A

High Court of Delhi | 2-judge bench (Division Bench) | Justice V. Kameswar Rao | Justice Mini Pushkarna

Assessment years: 2012-13

Scope of this order

Assessee retained ITAT relief for AY 2012–13; the order did not claim final resolution of all later appellate proceedings.

01 FACTS OF THE CASE

Revenue challenged the 5 June 2023 common ITAT order, which concerned AYs 2012–13 and 2015–16. This appeal concerns AY 2012–13. The companion AY 2015–16 appeal, ITA 430/2024, had been dismissed on 5 September 2024. Filing and re-filing delays of 593 and 146 days were condoned.

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02 DISCUSSION BY THE HON'BLE COURT

The Court followed the companion decision and reproduced the earlier history of intra-group services. That reasoning relied on written agreements, detailed service evidence, unchanged business circumstances and the absence of cogent contrary material; stray TPO observations did not justify a different result.

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03 JUDICIAL DECISION

Revenue's appeal for AY 2012–13 was dismissed; no substantial question of law arose. The Court recorded counsel's statement that Revenue appeals concerning AYs 2010–11 and 2014–15 were pending.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee retained ITAT relief for AY 2012–13; the order did not claim final resolution of all later appellate proceedings.

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05 EXPERT COMMENTS

Evidence supports consistency — The reproduced reasoning includes actual service evidence and unchanged agreements/business profile. Consistency should not be reduced to an automatic exemption from proving receipt of intra-group services.

Keep each assessment year distinct — The common ITAT order covered two years, but this appeal disposes of AY 2012–13. The earlier AY 2015–16 appeal and historical remands are procedural context, not additional current disposals.

Retain procedural uncertainty — The order records pending appeals for two other years as counsel's statement. It also describes the companion ITAT number once with 2019 and once with 2020; neither a current Supreme Court status nor a corrected docket suffix has been independently established.

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SOURCE & VERIFICATION

High Court of Delhi official judgment PDF — AKHB Repository (20251201_DLHC010958312025.pdf)

7-page official High Court of Delhi order/judgment PDF (20251201_DLHC010958312025.pdf, 84,356 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

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STATUTORY SCOPE

The order concerns intra-group services and transfer-pricing evidence under section 260A. It does not separately identify or decide sections 92C/92CA in its text.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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