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* IN THE HIGH COURT OF DELHI AT NEW DELHI		
<i>Decided on 27th February, 2015</i>		
+ <u>ITA 120/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT ENTERPRISE	 Respondent	
+ <u>ITA 121/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT SHANGHAI BELL	 Respondent	
+ <u>ITA 122/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT FRANCE USA INC	 Respondent	
+ <u>ITA 123/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT FRANCE	 Respondent	
+ <u>ITA 124/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT SHANGHAI BELL	 Respondent	
+ <u>ITA 125/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT FRANCE	 Respondent	
+ <u>ITA 126/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT ENTERPRISE	 Respondent	
+ <u>ITA 127/2015</u>		
CIT-1	 Appellant	
	versus	
ALCATEL LUCENT ENTERPRISE	 Respondent	
+ <u>ITA 128/2015</u>		
CIT	 Appellant	
	versus	
ALCATEL LUCENT CANADA	 Respondent	
+ <u>ITA 129/2015</u>		
CIT-1	 Appellant	
	versus	

	ALCATEL LUCENT FRANCE USA INC	 Respondent
+	<u>ITA 130/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT ITALIA SPA	 Respondent
+	<u>ITA 131/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENTFRANCEUSA INC	 Respondent
+	<u>ITA 132/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT ENTERPRISE	 Respondent
+	<u>ITA 133/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT SHANGHAI BELL	 Respondent
+	<u>ITA 134/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT DEUTSCHLAND AG	 Respondent
+	<u>ITA 135/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT SHANGAHI BELL	 Respondent
+	<u>ITA 136/2015</u>	
	CIT	 Appellant
	versus	
	ALCATEL LUCENT CANADA	 Respondent
+	<u>ITA 137/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT FRANCE	 Respondent
+	<u>ITA 138/2015</u>	
	CIT	 Appellant
	versus	
	ALCATEL LUCENT BELL NV	 Respondent
+	<u>ITA 139/2015</u>	
	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT BELL NV	 Respondent
+	<u>ITA 140/2015</u>	
	CIT-1	 Appellant

	versus		 Respondent
	ALCATEL LUCENT ITALIA SPA		
+	<u>ITA 141/2015</u>		
	CIT-1		 Appellant
	versus		
	ALCATEL LUCENT FRANCE		 Respondent
+	<u>ITA 142/2015</u>		
	CIT-1		 Appellant
	versus		
	ALCATEL LUCENT BELL NV		 Respondent
+	<u>ITA 144/2015</u>		
	CIT-1		 Appellant
	versus		
	ALCATEL LUCENT BELL NV		 Respondent
+	<u>ITA 145/2015</u>		
	CIT		 Appellant
	versus		
	ALCATEL LUCENT CANADA		 Respondent
+	<u>ITA 146/2015</u>		
	CIT		 Appellant
	versus		
	ALCATEL LUCENT BELL NV		 Respondent
+	<u>ITA 147/2015</u>		
	CIT		 Appellant
	versus		
	ALCATEL LUCENT CANADA		 Respondent
+	<u>ITA 148/2015</u>		
	CIT		 Appellant
	versus		
	ALCATEL LUCENT BELL NV		 Respondent
+	<u>ITA 149/2015</u>		
	CIT		 Appellant
	versus		
	ALCATEL LUCENT BELL NV		 Respondent
+	<u>ITA 150/2015</u>		
	CIT-1		 Appellant
	versus		
	ALCATEL LUCENT SHANGHAI BELL		 Respondent
+	<u>ITA 151/2015</u>		
	CIT-1		 Appellant
	versus		
	ALCATEL LUCENT FRANCE		 Respondent
+	<u>ITA 152/2015</u>		

	CIT-1	 Appellant
	versus	
	ALCATEL LUCENT ENTERPRISE	 Respondent
+	<u>ITA 153/2015</u>	
	CIT-1	 Appellant
	ALCATEL LUCENT ITALIA SPA	 Respondent
+	<u>ITA 154/2015</u>	
	CIT	 Appellant
	versus	
	ALCATEL LUCENT FRANCE	 Respondent
+	<u>ITA 155/2015</u>	
	CIT	 Appellant
	versus	
	ALCATEL LUCENT ENTERPRISE	 Respondent
+	<u>ITA 156/2015</u>	
	CIT	 Appellant
	versus	
	ALCATEL LUCENT FRANCE	 Respondent
+	<u>ITA 157/2015</u>	
	CIT	 Appellant
	versus	
	ALCATEL LUCENT ITALIA SPA	 Respondent

Presence : Mr. Nitin Gulati, jr. standing counsel for the revenue
Mr. Prakash Kumar, Adv. for the assessee

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.K.GAUBA

MR. JUSTICE S. RAVINDRA BHAT (OPEN COURT)

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For detailed judgment, the decision dated 27.02.2015 in ITA No. 119/2015 may be referred to.

S. RAVINDRA BHAT, J

R.K.GAUBA, J

FEBRUARY 27, 2015

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