$~7 to 46

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

Decided on : 12.01.2015

\+ **ITA 353/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

M/S GE PACKAGED POWER INC. ..... Respondent

\+ **ITA 354/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE PACKAGED POWER INC ..... Respondent

\+ **ITA 355/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE PACKAGED POWER INC. ..... Respondent

\+ **ITA 356/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE PACKAGED POWER INC. ..... Respondent

\+ **ITA 357/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE PACKAGED POWER INC ..... Respondent

\+ **ITA 358/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE JENBACHER GMBH & CO. OHG ..... Respondent

\+ **ITA 359/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE JENBACHER GMBH & CO. OHG ..... Respondent

\+ **ITA 360/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE JENBACHER GMBH & CO. OHG ..... Respondent

\+ **ITA 361/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE NUOVO PIGNONE S.P.A. ..... Respondent

\+ **ITA 362/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE NUOVO PIGNONE S.P.A. ..... Respondent

\+ **ITA 363/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE NUOVO PIGNONE S.P.A. ..... Respondent

\+ **ITA 364/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE NUOVO PIGNONE S.P.A. ..... Respondent

\+ **ITA 365/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant
versus
GE ENGINE SERVICES DISTRIBUTION LLC ..... Respondent

\+ **ITA 366/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant
versus
GE ENGINE SERVICES DISTRIBUTION LLC ..... Respondent

\+ **ITA 367/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant
versus
GE ENGINE SERVICES DISTRIBUTION LLC ..... Respondent

\+ **ITA 368/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant
versus
GE ENGINE SERVICES DISTRIBUTION LLC..... Respondent

\+ **ITA 369/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant
versus
GE ENGINE SERVICES DISTRIBUTION LLC..... Respondent

\+ **ITA 370/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant
versus
GE ENGINE SERVICES DISTRIBUTION LLC..... Respondent

+ **ITA 371/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENERGY PARTS INC ..... Respondent

+ **ITA 372/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENERGY PARTS INC ..... Respondent

+ **ITA 373/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENERGY PARTS INC ..... Respondent

+ **ITA 374/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENERGY PARTS INC ..... Respondent

+ **ITA 375/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENERGY PARTS INC ..... Respondent

+ **ITA 376/2014**
DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE AIRCRAFT ENGINE SERVICES LIMITED ..... Respondent

+ **ITA 377/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE AIRCRAFT ENGINE SERVICES LIMITED..... Respondent

+ **ITA 378/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE AIRCRAFT ENGINE SERVICES LIMITED..... Respondent

+ **ITA 379/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE AIRCRAFT ENGINE SERVICES LIMITED..... Respondent

+ **ITA 380/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE AIRCRAFT ENGINE SERVICES LIMITED..... Respondent

+ **ITA 381/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENGINE SERVICES MALAYSIA SDN BHD..... Respondent

+ **ITA 382/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENGINE SERVICES MALAYSIA SDN BHD..... Respondent

+ **ITA 383/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENGINE SERVICES MALAYSIA SDN BHD
..... Respondent

\+ **ITA 384/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENGINE SERVICES MALAYSIA SDN BHD
..... Respondent

\+ **ITA 385/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENGINE SERVICES MALAYSIA SDN BHD
..... Respondent

\+ **ITA 386/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

M/S GE JAPAN LTD
..... Respondent

\+ **ITA 387/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE JAPAN LTD
..... Respondent

\+ **ITA 388/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE JAPAN LTD
..... Respondent

\+ **ITA 389/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE JAPAN LTD

..... Respondent

\+ **ITA 390/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE NUOVO PIGNONE S.P.A

..... Respondent

\+ **ITA 391/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE NUOVO PIGNONE S.P.A

..... Respondent

\+ **ITA 402/2014**

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION
..... Appellant

versus

GE ENERGY PARTS INC

..... Respondent

Through : Sh. Balbir Singh, Sr. Standing Counsel with Ms. Rubal Maini, Advocate, for CIT.

Sh. Sachit Jolly and Ms. Gargi Bhatt, Advocates, for the respondent.

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 12.01.2015 in ITA 352/2014 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

R.K. GAUBA
(JUDGE)

JANUARY 12, 2015