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\* **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**

