$~3 to 32 and 37 to 43

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

*Decided on 27th February, 2015*

\+ **ITA 120/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ENTERPRISE ..... Respondent

\+ **ITA 121/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT SHANGHAI BELL ..... Respondent

\+ **ITA 122/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT FRANCE USA INC ..... Respondent

\+ **ITA 123/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 124/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT SHANGHAI BELL ..... Respondent

\+ **ITA 125/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 126/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ENTERPRISE ..... Respondent

\+ **ITA 127/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ENTERPRISE ..... Respondent

\+ **ITA 128/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT CANADA ..... Respondent

\+ **ITA 129/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT FRANCE USA INC ..... Respondent

\+ **ITA 130/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ITALIA SPA ..... Respondent

\+ **ITA 131/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENTFRANCEUSA INC ..... Respondent

\+ **ITA 132/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ENTERPRISE ..... Respondent

\+ **ITA 133/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT SHANGHAI BELL ..... Respondent

\+ **ITA 134/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT DEUTSCHLAND AG ..... Respondent

\+ **ITA 135/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT SHANGAHI BELL ..... Respondent

\+ **ITA 136/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT CANADA ..... Respondent

\+ **ITA 137/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 138/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 139/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 140/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ITALIA SPA ..... Respondent

\+ **ITA 141/2015**

CIT-1 .... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 142/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 144/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 145/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT CANADA ..... Respondent

\+ **ITA 146/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 147/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT CANADA ..... Respondent

\+ **ITA 148/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 149/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT BELL NV ..... Respondent

\+ **ITA 150/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT SHANGHAI BELL ..... Respondent

\+ **ITA 151/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 152/2015**

CIT-1 ..... Appellant

versus

ALCATEL LUCENT ENTERPRISE ..... Respondent

\+ **ITA 153/2015**

CIT-1 ..... Appellant

ALCATEL LUCENT ITALIA SPA ..... Respondent

\+ **ITA 154/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 155/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT ENTERPRISE ..... Respondent

\+ **ITA 156/2015**

CIT ..... Appellant

versus

ALCATEL LUCENT FRANCE ..... Respondent

\+ **ITA 157/2015**

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)**

**%**

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**
vld