

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

Reserved on: 15.11.2016

Pronounced on: 30.11.2016

+ **W.P.(C) 9509/2016, C.M. APPL.38021/2016, 41063/2016, 41235/2016 & 41236/2016**

COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION-3, DELHI Petitioner

versus

FORMULA ONE WORLD CHAMPIONSHIP LTD. & ANR.

..... Respondents

+ **W.P.(C) 10145/2016, C.M. APPL.40169/2016**

JAIPRAKASH ASSOCIATES LTD. Petitioner

versus

COMMISSIONER OF INCOME TAX Respondent

Through : Sh. S. Ganesh, Sr. Advocate with Ms. Anuradha Dutt, Ms. Fereshte Sethna, Sh. Sachit Jolly, Sh. Gautam Swarup, Sh. Siddhartha Singh and Sh. Amaya Pant, Advocates, for petitioner in W.P.(C) 10307/2016 and for Respondent No.1 in W.P.(C) 9509/2016 & W.P.(C) 10145/2016.

Sh. Arvind Datar, Sr. Advocate with Sh. Kamal Deep Dayal, Sh. Ankur Saigal and Sh. Shayan, Advocates, for JAL.

Sh. G.C. Shrivastava, Sr. Standing Counsel and Sh. Rahul Chaudhary, Sr. Standing Counsel, for Income Tax Department.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

MR. JUSTICE S. RAVINDRA BHAT

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For detailed judgment, the decision dated 30.11.2016 in W.P.(C) 10307/2016 may be referred to.

**S. RAVINDRA BHAT
(JUDGE)**

**NAJMI WAZIRI
(JUDGE)**

NOVEMBER 30, 2016

