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

\+ W.P.(C) 10287/2015

ADOBE SYSTEMS INCORPORATED ..... Petitioner

Through Mr. Prakash Kumar, Mrs. Rashmi Singh, Ms. MehvishKhan and Mr. Vishal Kalra, Advs.

Versus

DEPUTY DIRECTOR OF INCOME TAX & ANR. ..... Respondent

Through Mr Rahul Chaudhary, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% 19.12.2016

The petitioner has questioned a notice for re-assessment under Section 147/148 of the Income Tax Act, 1961 issued in respect of Assessment Year (AY) 2007-08. In the “reasons” to believe, the AO stated that the assessee did not file returns and that specially it was liable to tax, as it had a PE through Adobe Systems India Pvt. Ltd.

At the outset, it is stated on behalf of the Revenue by its counsel, that in view of the judgment of this Court in the assessee’s own cases in WP(C) 2384/2013, 2385/2013 and 2390/2013 for the AYs 2004-05, 2005-06, 2006-07, rendered on 16th May, 2016 on the same question as to the existence of PE, which remained unchallenged and have attained finality, similar orders may have to be made.

In the light of this statement and having regard to the judgment of this Court, the impugned notice and further proceedings are hereby quashed. The writ petition is allowed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 19, 2016/acm