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

\+ **ITA 345/2017**

THE PR.COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr. Ruchir Bhatia & Mr. Puneet Rai, Advocates

versus

INTER GLOBE TECHNOLOGY QUOTIENT PVT. LTD. ..... Respondent

Through: Mr. Aditya Vohra, Advocates

WITH

\+ **ITA 346/2017**

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr. Ruchir Bhatia & Mr. Puneet Rai, Advocates

versus

INTER GLOBE TECHNOLOGY QUOTIENT PVT. LTD. ..... Respondent

Through: Mr. Aditya Vohra, Advocates

WITH

\+ **ITA 355/2017**

THE PR.COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr. Ruchir Bhatia & Mr. Puneet Rai, Advocates

versus

INTER GLOBE TECHNOLOGY QUOTIENT PVT. LTD. ..... Respondent

Through: Mr. Aditya Vohra, Advocates

(27)

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% 30.05.2017

CM No. 16881/2017 in ITA No. 345/2017 & CM No. 16897/2017 in ITA No. 355/2017

1. Allowed, subject to all just exceptions.

CM No. 16882/2017 in ITA No. 345/2017, CM No. 16883/2017 in ITA No. 346/2017 & CM No. 16898/2017 in ITA No. 355/2017

2. For the reasons stated therein, the applications are allowed. Delay of 38 days in re-filing the appeals is condoned.

ITA Nos. 344/2017, 345/2017 & 355/2017

3. These are three appeals by the Revenue against a common order dated 26th July, 2017 passed by the Income Tax Appellate Tribunal in ITA Nos. 419/Del/2011 for the Assessment Year ('AY') 2007-08, 5830/Del/2011 for AY 2008-09, ITA No. 1463/Del/2013 for AY 2009-10 and 6144/Del/2013 for AY 2010-11.

4. The question raised by the Revenue in these appeals stands answered against the Revenue and in favour of the Assessee by a decision of this Court dated 22nd May, 2017 in ITA No. 330/2017 titled ***Principal Commissioner of Income Tax v. Inter Globe Technology Quotient Pvt. Ltd.***

5. The appeals are, accordingly, dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 30, 2017/tp