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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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\+ ITA 248/2017

COMMISSIONER OF INCOME TAX
(INTERNATIONAL TAXATION)-3 .... Appellant

Through: Mr. Rahul Chaudhary, Senior standing counsel with Ms. Laxmi Gurung, Junior standing counsel.

versus

TRAVELPORT L.P. USA .... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with Mr. Prakash Kumar, Advocate.

And

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\+ ITA 249/2017

COMMISSIONER OF INCOME TAX
(INTERNATIONAL TAXATION)-3 .... Appellant

Through: Mr. Rahul Chaudhary, Senior standing counsel with Ms. Laxmi Gurung, Junior standing counsel.

versus

TRAVELPORT L.P. USA .... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with Mr. Prakash Kumar, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

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

% **26.04.2017**

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By:AMULYA

CM APPL No. 12298/2017 (exemption) in ITA 249/2017

1. Allowed subject to all just exceptions.

ITA Nos. 248/2017 & 249/2017

2. Issue notice. Mr. Prakash Kumar, learned counsel accepts notice on behalf of the Respondent.

3. With the consent of learned counsel for the parties these appeals are taken up for final hearing.

4. In respect of the same Assessee, Travelport L.P. USA, with reference to the Assessment Years ('AYs') 2006-07, 2007-08 and 2008-09 this Court by its order dated 19^{th} December 2016 in ITA No. 827 of 2016 remanded the matters to the Income Tax Appellate Tribunal ('ITAT') for disposal of the appeals afresh pertaining to those AYs.

5. In that view of the matter, in the present appeals the order dated 19^{th} September 2016 passed by the ITAT in ITA Nos. 217/Del/2014 and 218/Del/2014 for the AYs 2009-10 and 2010-11 respectively are set aside and the said appeals are restored to file of the ITAT for disposal afresh in light of the directions issued by the Court in its order dated 19^{th} December 2016 in ITA No. 827 of 2016 [***Pr. Commissioner of Income Tax International Taxation -3 v. Travelport L.P. USA (Formerly Worldspan L.P. USA***].

6. The Court clarifies that the Court has not expressed any opinion on the merits of the contentions either of the parties in the present appeals.

7. The appeals are disposed of in the above terms.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 26, 2017
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