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

Reserved on: 24.05.2018
Pronounced on: 21.12.2018

\+ **ITA 627/2017; ITA 628/2017; ITA 629/2017; ITA 671/2017; ITA 674/2017, C.M. APPL.29470/2017; ITA 675/2017, C.M. APPL.29471; ITA 677/2017**

GE ENERGY PARTS INC. ..... Appellant
Versus
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

\+ **ITA 643/2017; ITA 646/2017; ITA 655/2017; ITA 669/2017 & ITA 685/2017**

GE GENBACHER GMBH & CO. ..... Appellant
Versus
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

\+ **ITA 644/2017; ITA 652/2017, C.M. APPL.29312/2017; ITA 653/2017; ITA 666/2017 & ITA 837/2017**

GE ENGINE SERVICES MALAYSIA SDN BHD..... Appellant
Versus
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

\+ **ITA 645/2017; ITA 654/2017; ITA 657/2017; ITA 668/2017; ITA 684/2017 & ITA 688/2017**

GE PACKAGED POWER INC. ..... Appellant
Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 647/2017; ITA 670/2017; ITA 686/2017 & ITA 687/2017**

GE TRANSPORTATION PARTS LLC ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 648/2017; ITA 649/2017; ITA 660/2017; ITA 661/2017; ITA 678/2017; ITA 679/2017 & ITA 836/2017**

GE ENGINE SERVICES DISTRIBUTION LLC ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 650/2017; ITA 651/2017; ITA 662/2017; ITA 663/2017; ITA 664/2017; ITA 680/2017; ITA 681/2017 & ITA 682/2017**

GE ENGINE SERVICES INC. ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 656/2017; ITA 665/2017; ITA 683/2017 & ITA 838/2017**

GE JAPAN LTD. ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 828/2017, C.M. APPL.35327/2017**

GE ELECTRIC CANADA COMPANY ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 839/2017**

GE AIRCRAFT ENGINE SERVICES LTD..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 840/2017; ITA 841/2017 & ITA 842/2017**

GE AVIATION SERVICE OPERATION LLP ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 843/2017; ITA 844/2017; ITA 845/2017; ITA 846/2017; ITA 847/2017; ITA 848/2017; ITA 849/2017 & ITA 850/2017**

GE AVIATION MATERIALS LP ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 851/2017**

GE CALEDONIAN LTD. ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 852/2017**

GE ELECTRIC POWER SYSTEMS INC. ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 853/2017; ITA 854/2017; ITA 855/2017; ITA 856/2017 & ITA 857/2017;**

GENERAL ELECTRIC CANADA COMPANY ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 858/2017& ITA 859/2017**

GE MULTILIN ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondents

+ **ITA 860/2017; ITA 861/2017; ITA 862/2017; ITA 863/2017 & ITA 864/2017;**

GE PACIFIC PVT. LTD. ..... Appellant

Versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION), DELHI-I ..... Respondent

Through: Mr. Sachit Jolly and Mr. Siddharth Joshi, Advocates, for appellants.
Mr. Ruchir Bhatia, Sr. Standing Counsel, for the respondent.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A.K. CHAWLA

MR. JUSTICE S. RAVINDRA BHAT

%

1. The appeals are dismissed but without orders as to costs.

2. For detailed judgment, the decision dated 21.12.2018 in ITA 621/2017 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

A.K. CHAWLA
(JUDGE)

DECEMBER 21, 2018