

* **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

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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