$~6.

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

\+ ITA 21/2019

PR.COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr. Zoheb Hossain, Ms. Zehra Khan & Ms. Mehak Sachdeva, Advocates.

versus

ALCATEL LUCENT INDIA LTD ..... Respondent

Through: Mr. Himanshu Sinha & Mr. Bhuwan Dhoopar, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

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

% **22.11.2019**

<u>C.M. No. 1645/2019</u>

For the reasons stated in the application, the same is allowed and the delay is condoned.

The application stands disposed of.

<u>ITA 21/2019</u>

The Revenue has preferred the present appeal to assail the order dated 06.04.2018 passed by the Income Tax Appellate Tribunal, Delhi Benches: I-1, New Delhi in ITA No. 2209/Del/2014 – preferred by the assessee, relevant for the Assessment Year 2008-09. Along with the said appeal, ITA No.2514/Del/2014 – preferred by the Revenue, relevant for the Assessment Year 2008-09 had also been decided.

The Revenue had preferred ITA 1277/2018 before this Court from the same impugned order in ITA 2154/Del/2014, which has been rejected by this Court on 06.08.2019 holding that Alphageo India Pvt. Ltd. is engaged in seismic surveys, whereas the assessee is engaged in the manufacture, distribution, sale of digital switching and telecommunication equipments, and that for the Assessment Year in question, the segment was only for installation of such equipments. Even on the basis of functional dissimilarities, the exclusion of Alphageo India Pvt. Ltd. from the comparables was called for.

In view of the aforesaid, no question of law arises in the present appeal. The same is, accordingly, dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 22, 2019

B.S.Rohella