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

+ **ITA 167/2020**

**COMMISSIONER OF INCOME TAX -(INTERNATIONAL
TAXATION)-3**

..... Appellant

Through: Mr.Ruchir Bhatia, Senior Standing
Counsel with Ms.Madhura M.N.,
Advocates.

versus

M/S QUALCOMM INCORPORATED

..... Respondent

Through: Mr.Sparsh Bhargava and Mr.Vipin
Upadhyay, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

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02.03.2020

1. The revenue has appealed against the order dated 13.09.2019 passed by the Income Tax Appellate Tribunal, Bench 'D', New Delhi in ITA No. 1709/DEL/2016 relating to the Assessment Year 2009-10. While passing the order, the Tribunal has placed reliance on its earlier orders which have been affirmed by this Court in *Director of Income-tax, International Taxation v. GE Packaged Power Inc* (2015) 373 ITR 65. Since the issue raised by the appellant is covered by the aforesaid decision, no question of law arises for our consideration.

2. The appeal is accordingly disposed of.

VIPIN SANGHI, J

SANJEEV NARULA, J

MARCH 02, 2020/v