

\$~21, 23, 24, & 25

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

+ **ITA 149/2021 & CM APPL. 33562/2021**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2, DELHI ..... Appellant

Through Mr. Sanjay Kumar, Advocate  
with Ms. Easha Kadiyan,  
Advocate.

versus

LG PHILIPS DISPLAY KOREA CO. LTD

..... Respondent

Through Mr. Deepak Chopra, Advocate  
and Mr. Ankul Goyal,  
Advocate.

+ **ITA 151/2021**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2, DELHI ..... Appellant

Through Mr. Sanjay Kumar, Advocate  
with Ms. Easha Kadiyan,  
Advocate.

Versus

PT LP DISPLAY INDONESIA

..... Respondent

Through Mr. Deepak Chopra, Advocate  
and Mr. Ankul Goyal,  
Advocate.

+ **ITA 152/2021 & CM APPL. 33635/2021**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2, DELHI ..... Appellant

Through Mr. Sanjay Kumar, Advocate  
with Ms. Easha Kadiyan,  
Advocate.

Versus

LG PHILIPS DISPLAY KOREA CO. LTD

..... Respondent

Through Mr. Deepak Chopra, Advocate  
and Mr. Ankul Goyal,  
Advocate.

+ **ITA 153/2021 & CM APPL. 33636/2021**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2, DELHI

..... Appellant

Through Mr. Sanjay Kumar, Advocate  
with Ms. Easha Kadiyan,  
Advocate.

Versus

LG PHILIPS DISPLAY KOREA CO. LTD

..... Respondent

Through Mr. Deepak Chopra, Advocate  
and Mr. Ankul Goyal,  
Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**MANMOHAN, J. (Oral)**

The hearing has been done by way of video conferencing.

1. Present appeals have been filed challenging the order dated 20<sup>th</sup> October, 2020 passed by the Income Tax Appellate Tribunal [for short 'ITAT'] in ITA No. 1886/DEL/2014 for AY 2006-07, ITA No. 1888/DEL/2014 for AY 2005-06 whereby the appeals of the appellant-Revenue were dismissed as well as CO. No. 40/DEL/2017 in 1885/DEL/2014 and CO. No. 41/DEL/2017 in 1886/DEL/2014 whereby the cross objections of the respondent-assessee were allowed.
2. The questions of law proposed by the appellant-revenue in one of the present appeals being ITA No. 153/2021 are as under:-

- A. Whether on facts and in the circumstances of the case, the Ld. ITAT erred in law in quashing the assessment proceedings in the case of assessee without appreciating the facts the assessee has a business connection in India under Section 9(1)(i) of the Income Tax Act, 1961 and has a PE, in the form of M/s L.G. Electronics India Ltd. under Article 5(1) & 5(2) of DTAA between India and Korea?*
- B. Whether on facts and in the circumstances of the case, the Ld. ITAT erred in law in holding that no income is attributable to the assessee PE in India?*
- C. Whether on facts and in the circumstances of the case, the Ld. ITAT erred in law in setting aside re-opening of assessment under Section 147 of the Act by the AO?*

3. Learned counsel for the appellant at the very outset submits that the issues arising in these appeals are similar to ITA No. 145/2021 in the case of PT LP Display Indonesia and ITA No. 147/2021 in the case of LG Philips Display Korea, which were listed for hearing on 21<sup>st</sup> September, 2021 & 22<sup>nd</sup> September 2021 respectively.

4. This court has dismissed the above mentioned appeals of the Revenue for reasons contained in the orders dated 21st September, 2021 & 22nd September 2021.

5. Learned counsel for the Respondents submits that the order dated 4<sup>th</sup> September, 2018 passed by Commissioner Income Tax (Appeal) [for short 'CIT(A)'] passed in the case of LG Electronics India Limited [for short 'LGEIL'] also covers the case of the present Respondent-assessee for the assessment years under consideration wherein the CIT(A) in the 201 proceedings held that none of the AEs, apart from LG Korea, had PE in India.

6. Given that the same issue arises in the present proceedings, no substantial question of law arises in the present appeals. Accordingly, the appeals alongwith applications being bereft of merit are dismissed.

7. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**SEPTEMBER 27, 2021**  
**KA**

