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

\+ ITA 198/2024 & CM APPL. 18168/2024 (delay)

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION-1, NEW DELHI ..... Appellant

Through: Mr. Sunil Agrawal, SSC with Mr. Shivansh Pandya, Mr. Utkarsh Tiwari, Advs.

Versus

GE PRECISION HEALTHCARE LLC ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **22.03.2024**

CM APPL. 18167/2024 (Ex.)

1. Allowed, subject to all just exceptions.
2. The application is disposed of.

CM APPL. 18168/2024 (delay)

Bearing in mind the disclosures made, the delay of 33 days in filing the appeal is condoned.

The application shall stand disposed of.

ITA 198/2024

Having heard Mr. Agarwal, learned counsel appearing in support of the appeal, we find that the view taken by the Income Tax Appellate Tribunal is in consonance with the law laid down by the Supreme Court in **Engineering Analysis Centre for Excellence vs. CIT** [(2022) 3 SCC 321].

In view of the aforesaid, this appeal shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 22, 2024/*neha*