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

\+ ITA 318/2023

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -3 ..... Appellant
Through: Mr. Ruchir Bhatia, SSC.

versus

THE CHANCELLOR, MASTERS AND SCHOLARS OF
THE UNIVERSITY OF CAMBRIDGE D ..... Respondent
Through: Mr. Ajay Vohra, Sr. Adv. with Ms. Kavita Jha, Mr. Vaibhav Kulkarni, Mr. Udit Naresh and Mr. Himanshu Aggarwal, Advs.

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THE COMMISSIONER OF INCOME TAX -
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..... Appellant
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versus

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THE UNIVERSITY OF CAMBRIDGE
..... Respondent
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CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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

% **19.03.2024**

1. Mr. Bhatia, learned counsel appearing for the appellants, does

not dispute that the issues sought to be canvassed before us on these appeals stand concluded against them in light of the judgment rendered by the Supreme Court in **Engineering Analysis Centre of Excellence Private Limited v. Commissioner of Income Tax and Anr**. [(2022) 3 SCC 321].

2. Insofar as question 2.2 is concerned, Mr. Bhatia fairly concedes that the aforesaid issue was not raised before the Income Tax Appellate Tribunal and consequently cannot possibly be canvassed before us.

3. Consequently, these appeals shall stand dismissed.

YASHWANT VARMA, J

PURUSHAINDRA KUMAR KAURAV, J

MARCH 19, 2024/kk