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

\+ ITA 448/2023

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

VETCO GRAY PTE LTD. ..... Respondent

Through: Mr. Sachit Jolly, Ms. Disha Jham, Ms. Soumya Singh, Mr. Devansh Jain, Mr. Aditya Rathore & Mr. Abhydaya Shankar Bajpai, Advs.

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\+ ITA 775/2023, CM APPL. 65363/2023 (90 Days Delay in Refiling)

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

VETCO GRAY PTE LTD. ..... Respondent

Through: Mr. Sachit Jolly, Ms. Disha Jham, Ms. Soumya Singh, Mr. Devansh Jain, Mr. Aditya Rathore & Mr. Abhydaya Shankar Bajpai, Advs.

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

O R D E R

% **04.04.2024**

Having heard Mr. Bhatia and Mr. Jolly, learned counsels appearing for respective sides, we take note of the order passed by us on 21 January 2024 in terms of which we discern that the questions of law which were proposed for our consideration rested solely upon Section 44BB of the Income Tax Act, 1961. The fact that the supply of plant and machinery was not on hire basis was not disputed on behalf of the appellants.

In that view of the matter, we find no ground to entertain the appeal or to admit them on the questions of law as suggested.

The appeals fails and shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 4, 2024/*neha*