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

+ **ITA 571/2023**

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

Through: Mr. Sanjay Kumar, SSC along  
with Ms. Monica Benjamin and  
Ms. Easha Kadian, JSCs.

versus

**GENPACT CONSULTING (SINGAPORE) PTE. LTD.  
(EARLIER KNOWN AS HEADSTRONG CONSULTING  
PTE. LTD.)** .....Respondent

Through: Mr. Sachit Jolly, Sr. Adv. with  
Ms. Disha Jham, Ms. Soumya  
Singh and Mr. Devansh Jain,  
Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE DHARMESH SHARMA**

**ORDER**

% **11.12.2024**

**CM APPL. 52423/2023 (40 Days Delay)**

Bearing in mind the disclosures made in the application, the  
delay of 40 days in filing the appeal is condoned.

The application stands disposed of.

**ITA 571/2023**

In light of the judgment rendered today in **Commissioner of  
Income Tax (International Taxation)-2 vs. Genpact Consulting  
Singapore Pte Ltd.** [ITA 103/2023], the challenge which stands  
mounted to the order of the Income Tax Appellate Tribunal would be



liable to meet an identical fate.

The appeal fails and stands dismissed.

**YASHWANT VARMA, J.**

**DHARMESH SHARMA, J.**

**DECEMBER 11, 2024/RW**