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

+ **ITA 180/2014**

**THE COMMISSIONER OF INCOME TAX-II ..... Appellant**

**Through: None.**

**versus**

**MITUSUBISHI CORPORATION INDIA P. LTD.**

**..... Respondent**

**Through: Mr. Mayank Nagi, Adv.**

**CORAM:**

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

**HON'BLE MR. JUSTICE PURUSHAINdra KUMAR**

**KAURAV**

**ORDER**

**%**

**15.04.2024**

**CM APPL. 22058/2024 (for directions) & ITA 180/2014**

We take note of the opinion rendered by the Third Judge consequent to a reference made in terms of Volume V, Chapter IV, Part II- F(b), Rule 10 of the Delhi High Court Rules.

In view of the aforesaid and since the issue which was proposed to be canvassed stands answered against the Revenue in light of the majority opinion, we dismiss the instant appeal.

The application stands disposed of.

**YASHWANT VARMA, J.**

**PURUSHAINdra KUMAR KAURAV, J.**

**APRIL 15, 2024/RW**