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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 51/2024 & CM APPL. 3710/2024**
THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -3 Appellant
Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel with Ms. Deeksha
Gupta, Advs.

versus

RAYTHEON COMPANY Respondent
Through: Mr. Nageswar Rao and Ms.
Viyushti Rawat, Advs.

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

ORDER

22.01.2024

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Mr. Bhatia, learned counsel representing the appellant fairly
concedes that the issues which arise from the order of the Income Tax
Appellate Tribunal stand concluded against the Revenue in light of the
judgment rendered by the Supreme Court in **Director of Income-Tax,**
New Delhi vs. Mitsubishi Corporation [2021 SCC OnLine SC 736].

In view of the aforesaid, the appeal along with pending
application shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINdra KUMAR KAURAV, J.
JANUARY 22, 2024/neha