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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 732/2023, CM APPL. 63771/2023 (54 Days Delay) & CM  
APPL. 63773/2023 (154 Days Delay in Refiling)

THE COMMISSIONER OF INCOME TAX -  
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC with  
Mr. Aand Mann, JSC and Mr.  
Pratyaksh Gupta, JSC.

versus

ARIBA INC. ....Respondent

Through: Mr. Vishal Kalra and Mr.  
S.S.Tomar, Advocates.

48

+ ITA 733/2023, CM APPL. 63777/2023 (54 Days Delay) & CM  
APPL. 63779/2023 (154 Days Delay in Refiling)

THE COMMISSIONER OF INCOME TAX -  
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC. with  
Mr. Aand Mann, JSC and Mr.  
Pratyaksh Gupta, JSC.

versus

ARIBA INC., ....Respondent

Through: Mr. Vishal Kalra and Mr.  
S.S.Tomar, Advocates.

49

+ ITA 734/2023, CM APPL. 63783/2023 (54 Days Delay) & CM  
APPL. 63785/2023 (154 Days Delay in Refiling)

THE COMMISSIONER OF INCOME TAX -



INTERNATIONAL TAXATION -1 .....Appellant  
Through: Mr. Ruchir Bhatia, Sr. SC. with  
Mr. Aand Mann, JSC and Mr.  
Pratyaksh Gupta, JSC.

versus

ARIBA INC. ....Respondent  
Through: Mr. Vishal Kalra and Mr.  
S.S.Tomar, Advocates.

50

+ ITA 735/2023, CM APPL. 63807/2023 (54 Days Delay) & CM  
APPL. 63809/2023 (154 Days Delay in Refiling)  
THE COMMISSIONER OF INCOME TAX -  
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC. with  
Mr. Aand Mann, JSC and Mr.  
Pratyaksh Gupta, JSC.

versus

ARIBA INC. ....Respondent  
Through: Mr. Vishal Kalra and Mr.  
S.S.Tomar, Advocates.

51

+ ITA 736/2023, CM APPL. 63810/2023 (54 Days Delay) & CM  
APPL. 63811/2023 (154 Days Delay in Refiling)  
THE COMMISSIONER OF INCOME TAX -  
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC.  
with Mr. Aand Mann, JSC and  
Mr. Pratyaksh Gupta, JSC.



versus

ARIBA INC.

.....Respondent

Through: Mr. Vishal Kalra and Mr.  
S.S.Tomar, Advocates.

52

+ ITA 744/2023, CM APPL. 63874/2023 (54 Days Delay) & CM  
APPL. 63876/2023 (154 Days Delay in Refiling)  
THE COMMISSIONER OF INCOME TAX -  
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC. with  
Mr. Aand Mann, JSC and Mr.  
Pratyaksh Gupta, JSC.

versus

ARIBA INC.

.....Respondent

Through: Mr. Vishal Kalra and Mr.  
S.S.Tomar, Advocates.

53

+ ITA 746/2023, CM APPL. 63887/2023 (54 Days Delay) & CM  
APPL. 63889/2023 (154 Days Delay in Refiling)  
THE COMMISSIONER OF INCOME TAX -  
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, Sr. SC. with  
Mr. Aand Mann, JSC and Mr.  
Pratyaksh Gupta, JSC.

versus

ARIBA INC.

.....Respondent

Through: Mr. Vishal Kalra and Mr.



S.S.Tomar, Advocates.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**  
% **21.08.2024**

1. Mr. Bhatia, learned counsel appearing for the appellants, states that these appeals would merit dismissal on account of low tax effect.
2. In view of the aforesaid, the appeals shall stand dismissed on the aforesaid score.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**AUGUST 21, 2024/ib**