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

\+ ITA 811/2023

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

Through: Mr. Anant Mann, Adv.

versus

SMITH DETECTION ASIA PTE LTD. .....Respondent

Through: Mr. Himanshu Sinha, Mr. Prashant Meharchandani, Mr. Vibhu Jain, Mr. Jain Singh, Ms. Kanupriya, Advs.

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

O R D E R

% **19.09.2024**

CM APPL. 67321/2023 (130 Days Delay in Refiling)

Bearing in mind the disclosures made, the delay in refiling the appeal is condoned.

The application shall stand disposed of.

ITA 811/2023

1. We take note of our detailed order which had come to be passed on 22 December 2023. Pursuant to the liberty so granted, an affidavit has been filed. Let the same be included on our digital record.

2. Mr. Mann, learned counsel appearing for the appellant has taken us through that affidavit and concedes that insofar as the establishment of the respondent assessee at Cochin was concerned, it does not appear to have been involved in any of the activities

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pertaining to the Chandigarh International Airport and the AAI.

3. In view of the aforesaid, we find no justification to interfere with the view as taken by the Income Tax Appellate Tribunal. The appeal fails and shall, consequently, stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 19, 2024/*neha*

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