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

\+ ITA 486/2024

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

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, Adv.

versus

GE INTELLIGENT PLATFORM ASIA PACIFIC PTE LTD. .....Respondent

Through: Mr. Sachit Jolly, Ms. Disha, Ms. Soumya, Mr. Devansh Jain, Mr. Raghat Dutt, Mr. Aditya Rathore, Mr. A. Shankar, Advs.

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

ORDER

% **10.09.2024**

CM APPL. 52760/2024 (820 Days Delay in Refiling)

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

The applications shall stand disposed of.

ITA 486/2024

Having heard learned counsels for parties, we find no justification to interfere with the view taken by the Income Tax Appellate Tribunal and which in any case is based on the decision rendered by the Supreme Court in **Engineering Analysis Centre of Excellence (P) Ltd. v. CIT** [(2022) 3 SCC 321]

In our considered opinion, the appeal fails to raise any substantial question of law and shall consequently stand dismissed.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 10, 2024/*neha*