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

\+ ITA 195/2024

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

Through: Mr. Ruchir Bhatia, SSC

versus

SIEMENS INDUSTRY SOFTWARE LTD. (FORMERLY KNOWN AS MENTOR GRAPHICS (IRELAND) LTD. ..... Respondent

Through: Mr. Mayank Negi, Ms. Husnal Syali, Advs.

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

O R D E R

% **22.03.2024**

CM APPL. 18107/2024 (delay)

Bearing in mind the disclosures made, the delay of 91 days in refiling the appeal is condoned.

The application shall stand disposed of.

ITA 195/2024

1. Having heard Mr. Bhatia, learned counsel representing the appellant, we find that the view taken by the Income Tax Appellate Tribunal is clearly unexceptionable being in accord with the principles enunciated by the Supreme Court in **Engineering Analysis Centre for Excellence vs. CIT** [(2022) 3 SCC 321] as well of this Court in **The Commissioner of Income Tax - International Taxation -3 vs. Relx inc** [Delhi High Court order dated 07 February 2024 passed in

ITA 630/2023] and **The Commissioner of Income Tax - International Taxation -3 vs. Salesforce.com Singapore Pte. Ltd.** [Delhi High Court order dated 14 February 2024 passed in ITA 144/2023]

2. Consequently, the appeal fails and shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 22, 2024/*neha*