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

\+ ITA 204/2024

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

Through: Mr. Ruchir Bhatia, SSC

versus

U.T. STARCOM.INC. ..... Respondent

Through: None.

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

O R D E R

% **28.03.2024**

CM APPL. 18666/2024 (delay)

Bearing in mind the disclosures made, the delay in re-filing the appeal is condoned.

The application shall stand disposed of.

ITA 204/2024

Mr. Bhatia, learned counsel appearing for the appellant fairly concedes that the questions which are posited would have to be answered against the Revenue bearing in mind the decision rendered by the Supreme Court in **Engineering Analysis Centre for Excellence vs. CIT** [(2022) 3 SCC 321].

In view of the aforesaid and bearing in mind the decision in Engineering Analysis, the appeal shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 28, 2024/neha