$~6 to 10

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

\+ ITA 590/2015

COMMISSSIONER OF INCOME TAX ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.SC with Ms.Deeksha Gupta, Adv. Mr. Sanjay Kumar, Sr.SC with Ms. Easha and Ms. Hemlata Rawat, Advs for Revenue.

versus

MITSUBISHI CORPORATION INDIA PVT LTD ..... Respondent

Through: Mr.Mayank Nagi and Mr.Tarun Singh, Advs.

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\+ ITA 45/2016

PR. CIT-06 ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.SC with Ms.Deeksha Gupta, Adv.

versus

MITSUBISHI CORPORATION INDIA PVT. LTD. ..... Respondent

Through: Mr.Mayank Nagi and Mr.Tarun Singh, Advs.

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\+ ITA 1119/2017

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.SC with Ms.Deeksha Gupta, Adv.

versus

MITSUBISHI CORPORATION INDIA PVT.LTD. ..... Respondent

Through: Mr.Mayank Nagi and Mr.Tarun Singh, Advs.

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\+ ITA 159/2017

COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.SC with

Ms.Deeksha Gupta, Adv.

versus

M/S MITSUBISHI CORPORATION INDIA (P) LTD

..... Respondent

Through: Mr.Mayank Nagi and Mr.Tarun Singh, Advs.

10

\+ ITA 403/2018

PR. COMMISSIONER OF INCOMETAX-6 ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.SC with Ms.Deeksha Gupta, Adv.

versus

MITSBUSHI CORPORATION INDIA PVT. LTD.

..... Respondent

Through: Mr.Mayank Nagi and Mr.Tarun Singh, Advs.

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

<u>O R D E R</u>

% **14.03.2024**

1. We note that these appeals are concerned with the following questions of law:-

(a) Whether the Income Tax Appellate Tribunal [**"ITAT"**] fell into error in holding that Section 40(a)(i) of the Income Tax Act, 1961 cannot be applied in view of the provisions of the Double Tad Avoidance Agreement between the Indian (sic) and Japan and India and the Us?

(b) Whether the ITAT fell in error in reversing the findings of the DRP with respect to the existence of the PEs in India?

2. Learned counsel appearing for the appellants fairly concedes

that the aforenoted questions stand answered against the Revenue / appellants in light of the majority opinion rendered in ITA 180/2014.

3. Accordingly and following the aforesaid decision, these appeals shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 14, 2024/MJ