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

\+ ITA 574/2015

\+ ITA 575/2015

\+ ITA 577/2015

\+ ITA 640/2015

QUALCOMM INCORPORATED

.....Appellant

Through: Mr. Percy Pardiwala, Sr, Adv with Mr. Nishant Thakkar, Ms. Jasmin Amalsadvala, Mr. Nikhil Ranjan, Adv.

versus

THE COMMISSIONER OF INCOME TAX-III , RANGE -III, INTERNATIONAL TAXATION & ANR.

.....Respondent

Through: Mr. Sanjay Kumar, SSC

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **10.09.2025**

1. The appellant assessee has challenged a common order dated 20.02.2015 passed by the Income Tax Appellate Tribunal (ITAT) in 4 Appeals being l.T.A. Nos.: 3701 and 3702/Del/2009, 5343/Del/2010 and 4608/Del/11, whereby the Tribunal has remanded the matter back to the AO in terms of paragraph 99 of the impugned order.

2. These appeals relate to the Assessment Years (AY) 2005-06 to AY 2008-09.

3. We have also been informed that pursuant to the remand made by the

ITAT the Assessing Officer on 31.10.2017 passed fresh assessment orders.

4. The assessment orders dated 31.10.2017 became the subject matter of the appeals before the ITAT being ITA 7890 to 7893/Del/2017 which have been decided by the ITAT on 24.11.2021, wherein, the Tribunal inter-alia held that the assessment orders dated 31.10.2017 are barred by limitation.

5. The orders dated 24.11.2021 of the ITAT became the subject matter of four appeals filed by the Revenue being ***ITA 63/2024, ITA 64/2024, ITA 149/2021, ITA 151/2024, The Commissioner of Income Tax- International Taxation-3 v. Qualcomm Incorporated***. The said appeals of the Revenue have been dismissed on 16.02.2024 and 01.03.2024 respectively.

6. We have been informed that the Revenue is in appeal before the Supreme Court against the orders dated 16.02.2024 and 01.03.2024 dismissing all the aforesaid four appeals.

7. It is contended by Mr. Percy Pardiwala, learned Senior Counsel that in view of the dismissal of the appeals filed by the Revenue against the fresh assessment order passed by the Assessing Officer (AO) pursuant to the remand made by the ITAT vide order dated 20.02.2015, till such time the appeals are decided, these appeals i.e. ITA 574/2015, ITA 575/2015, ITA 577/2015 & ITA 640/2015 have been rendered academic and as such should be closed granting liberty to the appellant to revive the appeals if any cause survive after the decision of the Supreme Court.

8. Mr. Sanjay Kumar, learned Senior Standing Counsel, appearing for the respondent Revenue in these appeals concur with the view of Mr. Pardiwala. Accordingly these appeals are closed granting liberty to the appellant herein to revive the appeals if any cause survive after the decision of the Supreme Court in the appeals filed by the Revenue against the order dated 16.02.2024

and 01.03.2024 in the ITA 63/2024, ITA 64/2024, ITA 149/2024 and ITA 151/2024.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 10, 2025
RT