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

+ ITA 363/2025 CM APPL. 54182/2025

GE NUOVO PIGNONE S.P.A NOW KNOWN AS NUOVO
PIGNONE INTERNATIONAL SRLAppellant

Through: Mr. Sachit Jolly, Sr. Advocate, Ms
Viyushti Rawat, Ms Sherry Goyal,
Mr. Denash Jain and Mr. Sarthak
Abrol, Advs.

Versus

DY. COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION, DELHI I & ANR.Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER
23.02.2026

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1. Mr. Sachit Jolly, learned Senior Advocate, fairly submitted that the substantial questions of law as mentioned/proposed being question no. A to F has been decided against the appellant, in ITA 491/2019, while substantial question of law no. G to I stands covered in by the judgment passed in Writ Petition no. 6494/2019, both decided on 19.09.2024.
2. Hence, all the questions stand decided as indicated above. The appeal thus, stands dismissed.
3. Needless to observe that disposal of the present appeal shall not influence the decision of the Income Tax Appellate Tribunal in relation to



the miscellaneous application, which the appellant has already filed in relation to the interest under Section 234B of the Income Tax Act, 1961, which question we have not decided.

4. The pending application(s) stand disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 23, 2026/dd