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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 13/2026, CM APPL. 1892/2026**
THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -2Appellant
Through: Mr. Ruchir Bhatia, SSC with Mr.
Annant Mann, JSC & Mr. Pratyaksh
Gupta, JSC, Advts.

versus

MAVENIR UK HOLDINGSRespondent
Through: Mr. Sumit Lalchandani, Mr. Salil
Kapoor & Ms. Anany Kapoor, Advts.

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

ORDER
13.01.2026

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1. Mr. Sumit Lalchandani, learned counsel for the respondent at the outset submits that the issue involved in the present appeal is covered against the revenue by way of judgment rendered by Hon'ble the Supreme Court in the case of **Engineering Analysis Centre of Excellence Pvt. Ltd. v. Commissioner of Income Tax** reported in (2021) 432 ITR 471.
2. Mr. Ruchir Bhatia, learned Senior Standing Counsel for the appellant is not in a position to dispute the aforesaid position of facts and law.
3. The appeal is, therefore, dismissed alongwith all the pending applications.

DINESH MEHTA, J.

VINOD KUMAR, J.

JANUARY 13, 2026/sr