



% 15.12.2009

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Present: Ms. Rashmi Chopra, Adv. for the appellant.
Mr. Salil Aggarwal with Mr. Prakash Kumar, Advs. for the respondent.

+ ITA No.1349/2009

In the detailed order passed by the Income Tax Appellate Tribunal, all aspects of the matter are duly considered, holding that the appellant, which is permanent establishment in USSR (since the case relates to the year 1991) and the income earned by the assessee company in USSR would not be taxable in India by virtue of Article 7 of Indo-USSR Double Taxation Avoidance Act (DTAA). It is also recorded that the assessee paid the tax in USSR for the relevant assessment year. Further finding of fact, which is noticed is that the Tribunal had decided the similar issue in assessee's own case for the assessment years 1991-92, 1992-93 & 1993-94. Though the Department had filed Reference Petitions against that decision of the Tribunal, learned counsel for the assessee informs us that those References were returned unanswered by this Court. We also find that

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the Tribunal has relied upon the judgment of the Supreme Court in the case of *P.A.V.L. Kulandagan Chettiar Vs. I.T.O.*, [267 ITR 654].

Therefore, no substantial question of law arises in this appeal, which is accordingly dismissed.

A.K. Sikri

A.K. SIKRI, J.

Siddharth Mridul

SIDDHARTH MRIDUL, J.

December 15, 2009
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