



#47 to 49

% 24.01.2011

Present: Mr. Ajay Vohra with Ms. Somnath Shukla and Mr. Somnath Shukla, Advocates for the assessee.
Mr. Sanjeev Sabharwal, Sr. Standing Counsel for the Revenue.

(COMMON ORDER)

+ITA Nos.191, 192, 193/2011

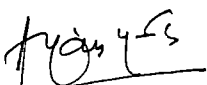
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The only issue raised in these appeals which are filed by the same assessee but for the different assessment years is as to whether the assessee is running permanent establishment in India or not. We find that all the Authorities below, after taking into consideration various facts, have arrived at the finding of fact that the assessee is having permanent establishment in India. This being a finding of fact, no question of law arises.

These appeals are accordingly dismissed.

CM Nos.1538, 1539, 1540, 1541, 1542/2011

In view of the aforesaid orders in appeals, all the pending CMs stand dismissed.


A.K. SIKRI, J.


M.L. MEHTA, J.

JANUARY 24, 2011

pmc