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

+ ITA 6/2015
+ ITA 7/2015
+ ITA 8/2015
+ ITA 9/2015
+ ITA 10/2015

DIRECTOR OF INCOME TAX

..... Appellant

Through Mr. Abhishek Singh Baghel, Adv. for
Mr. Balbir Singh, sr. standing counsel

versus

QUALCOMM INCORPORATED NEW DELHI

..... Respondent

Through Mr. Deepak Chopra and Ms.
Manasvini Bajpai, Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.K.GAUBA

ORDER

% **14.01.2015**

In these five appeals by the revenue the order dated 28.04.2014 impugned in the Income Tax Appellate Tribunal is in respect of an order on the application moved by it under Section 254(2) of the Income Tax Act. The main order of the Tribunal which led to the application seeking rectification, was made on 31.01.2013. The present appeals are by reason of the Full Bench judgment in *Lachman Dass Bhatia V. Assistant Commissioner of Income Tax* (ITA 724/2010 and connected cases, decided on 06.08.2010) not maintainable. It is also noticed that the ground urged in



support of the present appeals has already been urged in the appeal against the impugned order dated 31.01.2013.

In these circumstances, the appeals are dismissed as non-maintainable.

S. Ravindra Bhat
S. RAVINDRA BHAT, J

R.K. Gauba
R.K.GAUBA, J

JANUARY 14, 2015
vld