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

+ W.P.(C) 658/2015 & CM 1148/2015  
 + W.P.(C) 660/2015 & CM 1150/2015  
 + W.P.(C) 662/2015 & CM 1152/2015  
 + W.P.(C) 663/2015 & CM 1153/2015

TRAVELPORT GLOBAL DISTRIBUTION SYSTEM BV  
 [EARLIER KNOWN AS-GALILEO NEDERLAND]

..... Petitioner

Through : Mr Farrokh V. Irani with Mr Satyen Sethi

versus

ASSISTANT DIRECTOR OF INCOME TAX, CIRCLE-1(2) & ANR ..... Respondents  
 Through : Mr N.P. Sahni with Mr Nitin Gulati

**CORAM:**

**HON'BLE MR. JUSTICE BADAR DURREZ AHMED**  
**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**ORDER**  
**08.10.2015**

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These writ petitions pertain to the assessment years 2003-04, 2004-05, 2005-06 and 2006-07. In these petitions there is a challenge to the directions given by the Dispute Resolution Panel under Section 144C (5) of the Income Tax Act, 1961. There is also a challenge to the individual draft assessment orders passed by the Assessing Officer after the matters were remitted to the Assessing Officer by virtue of the common order passed by the Income Tax Appellate Tribunal on 29.06.2012 on the question of attribution of profits.

The learned counsel for the petitioner has pointed out that subsequent to the order passed by the Income Tax Appellate Tribunal on 29.06.2012, the petitioners preferred appeals, being ITA Nos. 654/2012, 656/2012, 659/2012 and 661/2012 before this Court. By a common order dated 25.08.2014, this Court decided those appeals and set aside the

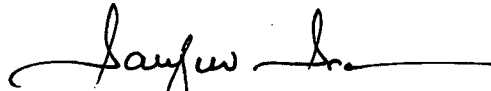


order of the Income Tax Appellate Tribunal dated 29.06.2012. This clearly meant that proceedings pursuant to the order dated 29.06.2012 would be without authority of law. Consequently, we agree with the submissions made by the learned counsel for the petitioner that the draft assessment orders passed by the Assessing Officer pursuant to the order of the Income Tax Appellate Tribunal dated 29.06.2012 as also the directions given by the Dispute Resolution Panel on 15.12.2014 would be inoperative and would be a nullity in view of the decision of this Court in the said appeals dated 25.08.2014.

Mr Sahni, the learned counsel appearing on behalf of the Revenue, submits that the judgment and/ or order dated 25.08.2014 delivered by this Court in the above mentioned appeals is now the subject matter of Special Leave Petitions before the Supreme Court in which the Supreme Court has also granted leave and are pending disposal by the Supreme Court. However, we note that no stay order has been passed by the Supreme Court.

As such, the writ petitions are allowed and the draft assessment orders as well as the directions given by the Dispute Resolution Panel are set aside.

  
BADAR DURREZ AHMED, J

  
SANJEEV SACHDEVA, J

OCTOBER 08, 2015  
SR