



\$~3 to 32 and 37 to 43

* IN THE HIGH COURT OF DELHI AT NEW DELHI		
<i>Decided on 27th February, 2015</i>		
+ <u>ITA 120/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT ENTERPRISE	 Respondent	
+ <u>ITA 121/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT SHANGHAI BELL	 Respondent	
+ <u>ITA 122/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT FRANCE USA INC	 Respondent	
+ <u>ITA 123/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT FRANCE	 Respondent	
+ <u>ITA 124/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT SHANGHAI BELL	 Respondent	
+ <u>ITA 125/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT FRANCE	 Respondent	
+ <u>ITA 126/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT ENTERPRISE	 Respondent	
+ <u>ITA 127/2015</u>		
CIT-1	 Appellant	
versus		
ALCATEL LUCENT ENTERPRISE	 Respondent	
+ <u>ITA 128/2015</u>		
CIT	 Appellant	
versus		
ALCATEL LUCENT CANADA	 Respondent	
+ <u>ITA 129/2015</u>		
CIT-1	 Appellant	
versus		



+	ALCATEL LUCENT FRANCE USA INC	 Respondent
	<u>ITA 130/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT ITALIA SPA	 Respondent
	<u>ITA 131/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENTFRANCEUSA INC	 Respondent
	<u>ITA 132/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT ENTERPRISE	 Respondent
	<u>ITA 133/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT SHANGHAI BELL	 Respondent
	<u>ITA 134/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT DEUTSCHLAND AG	 Respondent
	<u>ITA 135/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT SHANGAHI BELL	 Respondent
	<u>ITA 136/2015</u>	
	CIT	 Appellant
	versus	
+	ALCATEL LUCENT CANADA	 Respondent
	<u>ITA 137/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT FRANCE	 Respondent
	<u>ITA 138/2015</u>	
	CIT	 Appellant
	versus	
+	ALCATEL LUCENT BELL NV	 Respondent
	<u>ITA 139/2015</u>	
	CIT-1	 Appellant
	versus	
+	ALCATEL LUCENT BELL NV	 Respondent
	<u>ITA 140/2015</u>	
	CIT-1	 Appellant



	versus		
	ALCATEL LUCENT ITALIA SPA	 Respondent	
+	<u>ITA 141/2015</u>		
	CIT-1	 Appellant	
	versus		
	ALCATEL LUCENT FRANCE	 Respondent	
+	<u>ITA 142/2015</u>		
	CIT-1	 Appellant	
	versus		
	ALCATEL LUCENT BELL NV	 Respondent	
+	<u>ITA 144/2015</u>		
	CIT-1	 Appellant	
	versus		
	ALCATEL LUCENT BELL NV	 Respondent	
+	<u>ITA 145/2015</u>		
	CIT	 Appellant	
	versus		
	ALCATEL LUCENT CANADA	 Respondent	
+	<u>ITA 146/2015</u>		
	CIT	 Appellant	
	versus		
	ALCATEL LUCENT BELL NV	 Respondent	
+	<u>ITA 147/2015</u>		
	CIT	 Appellant	
	versus		
	ALCATEL LUCENT CANADA	 Respondent	
+	<u>ITA 148/2015</u>		
	CIT	 Appellant	
	versus		
	ALCATEL LUCENT BELL NV	 Respondent	
+	<u>ITA 149/2015</u>		
	CIT	 Appellant	
	versus		
	ALCATEL LUCENT BELL NV	 Respondent	
+	<u>ITA 150/2015</u>		
	CIT-1	 Appellant	
	versus		
	ALCATEL LUCENT SHANGHAI BELL	 Respondent	
+	<u>ITA 151/2015</u>		
	CIT-1	 Appellant	
	versus		
	ALCATEL LUCENT FRANCE	 Respondent	
+	<u>ITA 152/2015</u>		

2015
versus
LUCENT FRANCE
2015
versus
LUCENT ITALIA SPA
r. Nitin Gulati, jr. standing counsel for the revenue
r. Prakash Kumar, Adv. for the assessee
[:
MR. JUSTICE S. RAVINDRA BHAT
MR. JUSTICE R.K.GAUBA
S. RAVINDRA BHAT (OPEN COURT)

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE R.K.GAUBA

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S. RAVINDRA BHAT, J

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