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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI****Date of Decision: 07.11.2017**

+ ITA 882/2017

COMMISSIONER OF INCOME TAX (LTU) ..... Appellant

versus

M/S ESPN SOFTWARE INDIA LTD. .... Respondent

And connected matters:

+ ITA 890/2017 &amp; CM No.37958/2017

+ ITA 891/2017

Present: Mr. Rahul Chaudhary, Sr. Standing Counsel with  
Mr. Sanjay Kumar, Jr. Standing Counsel for  
appellant.  
Mr. Porus Kaka, Sr. Adv. with Mr. Divesh Chawla  
& Mr. Prakash Kumar, Advs. for respondent.

**CORAM:****HON'BLE MR. JUSTICE S. RAVINDRA BHAT****HON'BLE MR. JUSTICE SANJEEV SACHDEVA****S. RAVINDRA BHAT, J. (ORAL)**

The appeals are dismissed. For detailed judgment, the decision  
in ITA No.882/2017 dated 07.11.2017 may be referred to.

**S. RAVINDRA BHAT, J****SANJEEV SACHDEVA, J****NOVEMBER 07, 2017****kks**