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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P. (C) No.7800/2017

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Petitioner

Through

versus

LS CABLE & SYSTEMS LTD.

..... Respondent

Through

70

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W.P. (C) No. 7801/2017

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Petitioner

Through

versus

LS CABLE & SYSTEMS LTD, KOREA

..... Respondent

Through

71

+

W.P. (C) No. 7802/2017

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Petitioner

Through

versus

LS CABLE & SYSTEMS LTD, KOREA  
(FORMERLY, LS CABLE LIMITED)

..... Respondent

Through

**CORAM:**

**JUSTICE S. MURALIDHAR**

**JUSTICE PRATHIBA M. SINGH**

**ORDER**

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**04.09.2017****C.M. No. 32197/2017 in W.P. (C) No. 7800/2017**  
**C.M. No. 32198/2017 in W.P. (C) No. 7802/2017**

1. Allowed, subject to all just exceptions.

**W.P. (C) No. 7800/2017**  
**W.P. (C) No. 7801/2017**  
**W.P. (C) No. 7802/2017**2. In view of the order passed by this Court on 26<sup>th</sup> July 2017 in W.P. (C) No. 6296/2017 titled *Commissioner of Income Tax (International Taxation)-2 v. LS Cable & Systems Ltd. Korea (Formerly LS Cable Limited)*, these petitions are dismissed.**S. MURALIDHAR, J.****PRATHIBA M. SINGH, J.**

SEPTEMBER 04, 2017

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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
37 to 41

+ **W.P.(C) 6296/2017**  
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)  
2

.....  
Through: Ms. Lakshmi Gurung and M  
Chaudhary, Advocates

versus

LS CABLE & SYSTEMS LTD KOREA (FORMERLY LS  
LIMITED) ..... R

Through: None

+ **W.P.(C) 6332/2017**  
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)  
2

.....  
Through: Ms. Lakshmi Gurung and M  
Chaudhary, Advocates

versus

LS CABLE & SYSTEMS LTD KOREA (FORMERLY LS  
LIMITED) ..... Resp

Through: None

+ **W.P.(C) 6333/2017**  
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX)  
2

.....  
Through: Ms. Lakshmi Gurung and M  
Chaudhary, Advocates

versus

LS CABLE & SYSTEMS LTD KOREA (FORMERLY, LS



LIMITED) .....

Through: None

+ **W.P.(C) 6334/2017**

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAX) ..

Through: Ms. Lakshmi Gurung and  
Chaudhary, Advocates

versus

LS CABLE & SYSTEMS LTD. KOREA (FORMERLY, I  
LIMITED) .....

Through: None

+ **W.P.(C) 6335/2017**

COMMISSIONER OF INCOME TEAX (INTERNATIONAL T ..

2

Through: Ms. Lakshmi Gurung and  
Chaudhary, Advocates

versus

LS CABLE & SYSTEMS LTD KOREA (FORMERLY, I  
LIMITED) .....

Through: None

**CORAM:**

**JUSTICE S. MURALIDHAR**

**JUSTICE PRATHIBA M. SINGH**

**ORDER**

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**26.07.2017**

**CM 26087/2017 (exemption) in W.P.(C) 6296/2017**

**CM 26226/2017 (exemption) in W.P.(C) 6332/2017**

**CM 26227/2017 (exemption) in W.P.(C) 6333/2017**

**CM 26228/2017 (exemption) in W.P.(C) 6334/2017**

**CM 26229/2017 (exemption) in W.P.(C) 6335/2017**

1. Allowed, subject to all just exceptions.



**W.P.(C) 6296, 6332, 6333, 6334 and 6335 of 2017**

2. These writ petitions challenge the common order, dated 9<sup>th</sup> passed by the Authority for Advance Ruling (Income Tax) disposing of the applications filed by the Respondent in its holding that the income from overseas supplies under the question would not be income taxable in India. By the afo impugned order, the AAR has followed its earlier order dated 26 passed in AAR No. 858-861.

3. The AAR has mentioned in the impugned order that the said of the AAR was confirmed by this Court by its order dated 1 2016 passed in W.P.(C) No. 12188/2015. That order, in turn, ha the earlier order dated 24<sup>th</sup> December, 2010 passed by this Cour 703/2009 (*DIT v. L.G. Cables Ltd.*) and order dated 30<sup>th</sup> Sept passed in ITA No. 706/2011 (*DIT v. L.S. Cables Ltd.*).

4. Ms. Laxmi Gurung, learned counsel appearing for the Petition sought to distinguish the present cases from those decisions on that those cases involved three separate contracts – one for off-s one for on-shore supply and the other for onshore service – wh present case, the contract was a composite one which contempla shore and on-shore supply.

5. The Court finds that the question posed by the Assessee before was confined even in the present cases to off-source supplies. T posed for an answer by the AAR reads as under:



“1. On the facts and circumstances of the case, whether the amount received/ receivable by LSCSL from Indu Project Limited pursuant to an Offshore supply of Equipments & Materials etc. under the supply contract no. Indu/UCP/P0/001 dated 12th Oct 2011 ('offshore supply contract') for design, manufacture, supply of 132 kV XLPE insulated UG Cable and accessories as per specification No. JB 24 JBIC 1-2 XLPE Cable/2008 [referred to as 'Hyderabad project'] is liable to tax in India under the provisions of the Income-tax Act, 1961 ('Act') and/ or the provisions of the Double Taxation Avoidance Treaty between India and Korea ('Korea Tax Treaty')?”

6. The same question, viz., whether the amount received by the assessee pursuant to an offshore supply contract should be brought to tax in India as it arose in the earlier cases as well. Since clearly the Assessee was not confined to answer only to the issue concerning its offshore supplies, the mere fact that the contract in the present cases is a composite one will not make a distinction from the earlier cases decided by the AAR.

7. Consequently, the Court finds no error having been committed by the AAR in following its earlier decisions which have been confirmed by the Court as noted hereinbefore.

8. The petitions are accordingly dismissed, but in the circumstances the orders as to costs.

  
S. MURALI  
Prathiba M.  
PRATHIBA M.

**JULY 26, 2017**

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