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

+ ITA 831/2017 & CM No. 36154/2017

BENTLY NEVADA LLC ..... Appellant

Through: Mr. Sachit Jolly, Adv.

versus

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION), DELHI – I ..... Respondent

Through: Mr. Ruchir Bhatia, Sr. Standing  
Counsel with Mr. Gaurav, Adv.

+ ITA 832/2017 & CM No. 36156/2017

BENTLY NEVADA LLC ..... Appellant

Through: Mr. Sachit Jolly, Adv.

versus

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION), DELHI – I ..... Respondent

Through: Mr. Ruchir Bhatia, Sr. Standing  
Counsel with Mr. Gaurav, Adv.

+ ITA 833/2017 & CM No. 36159/2017

BENTLY NEVADA LLC ..... Appellant

Through: Mr. Sachit Jolly, Adv.

versus

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION), DELHI – I ..... Respondent

Through: Mr. Ruchir Bhatia, Sr. Standing  
Counsel with Mr. Gaurav, Adv.



+ ITA 834/2017 & CM No. 36162/2017  
 BENTLY NEVADA LLC ..... Appellant  
 Through: Mr. Sachit Jolly, Adv.

versus

COMMISSIONER OF INCOME TAX  
 (INTERNATIONAL TAXATION), DELHI – I ..... Respondent  
 Through: Mr. Ruchir Bhatia, Sr. Standing  
 Counsel with Mr. Gaurav, Adv.

+ ITA 835/2017 & CM No. 36165/2017  
 BENTLY NEVADA LLC ..... Appellant  
 Through: Mr. Sachit Jolly, Adv.

versus

COMMISSIONER OF INCOME TAX  
 (INTERNATIONAL TAXATION), DELHI – I ..... Respondent  
 Through: Mr. Ruchir Bhatia, Sr. Standing  
 Counsel with Mr. Gaurav, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**  
**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**ORDER**

% **25.10.2017**

Issue notice. Mr. Ruchir Bhatia, Senior Standing Counsel accepts notice on behalf of respondent.

In view of the order that we propose to pass, detailed facts are not necessary to mention. The Tribunal, vide impugned order dated 27.01.2017, rejected the appeal before it. The grievances, inter-alia,



in this appeal under Section 260(A) several questions of law are sought to urge. However, it is highlighted that with respect to taxation of software income and attribution of income between hardware as well as software sales and services, the Tribunal has not returned any finding. This position is not disputed by counsel for the Tribunal/respondent.

In these circumstances, the Court is of the opinion that the matter should be remitted for afresh consideration by the Tribunal and then return a specific finding on the above question (framed as Question No. H in the present appeal). If aggrieved, the appellant is at liberty to approach this Court under Section 260(A).

In such event, the appellant's right to question or challenge the finding in the impugned order as regards other aspects is reserved.

The appeals are disposed of in terms of above.

The Tribunal is directed to dispose of these batch appeals on the question of law outlined above within three months as in the case of '*GE Nuovo Pignone S.P.A. Vs. Commissioner of Income Tax (International Taxation), Delhi-I*', bearing ITA Nos. 622/2017, 623/2017, 630/2017, 631/2017, 632/2017, 633/2017, 658/2017 and 676/2017 disposed of, vide its order dated 13.09.2017.

  
S. RAVINDRA BHAT, J

  
SANJEEV SACHDEVA, J

OCTOBER 25, 2017

'rs'