



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

Reserved on: 07.02.2018

Pronounced on: 09.08.2018

+ **ITA 526/2017**

MCKINSEY KNOWLEDGE CENTRE INDIA PVT. LTD.

..... Appellant

Through: Mr. Porus Kaka, Sr. Advocate with Mr. Divesh Chawla & Mr. Harpreet Singh Ajmani, Advocates.

versus

PR. COMMISSIONER OF INCOME TAX, DELHI-6 Respondent

Through: Mr. Rahul Chaudhary with Ms. Vibhooti Malhotra, Advocates.

+ **ITA 590/2017**

PR.COMMISSIONER OF INCOME TAX-6 Appellant

Through: Mr. Rahul Chaudhary with Ms. Vibhooti Malhotra, Advocates

versus

MCKINSEY KNOWLEDGE CENTRE INDIA PVT.LTD.

..... Respondent

Through: Mr. Porus Kaka, Sr. Advocate with Mr. Divesh Chawla & Mr. Harpreet Singh Ajmani, Advocates.

+ **ITA 82/2018**

PR. COMMISSIONER OF INCOME TAX-6 Appellant

Through: Mr. Rahul Chaudhary with Ms. Vibhooti Malhotra, Advocates.

versus



MCKINSEY KNOWLEDGE CENTRE INDIA PVT LTD

..... Respondent

Through: Mr. Porus Kaka, Sr. Advocate with Mr. Divesh Chawla & Mr. Harpreet Singh Ajmani, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A.K. CHAWLA

MR. JUSTICE S. RAVINDRA BHAT

1. The question of law framed in ITA 461/2017 & ITA 526/2017 is answered against the assessee; its appeals, therefore, have to fail. Likewise, the question of law framed in ITA 590/2017 & ITA 82/2018 is answered against the revenue and in favour of the assessee; the revenue's appeals, too, have to fail. All the appeals (ITA 461/2017, ITA 590/2017, ITA 82/2018 & ITA 526/2017) are consequently dismissed, without order on costs.
2. For detailed judgment, the decision dated 09.08.2018 in ITA 461/2017 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

A.K. CHAWLA
(JUDGE)

AUGUST 9, 2018