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

+ **ITA 110/2020**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing  
counsel with Ms.Madhura M.N.,Adv.

versus

ROLLS ROYCE PLC. .... Respondent

Through: Mr. Percival Billimoria,  
Mr.S.R.Patnaik and Mr.Thangadurai  
V.P., Adv.

+ **ITA 111/2020**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing c  
ounsel with Ms.Madhura M.N.,Adv.

versus

ROLLS ROYCE PLC. .... Respondent

Through: Mr. Percival Billimoria,  
Mr.S.R.Patnaik and Mr.Thangadurai  
V.P., Adv.

+ **ITA 116/2020**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing  
counsel with Ms.Madhura M.N.,Adv.

versus

ROLLS ROYCE PLC. .... Respondent

Through: Mr. Percival Billimoria,  
Mr.S.R.Patnaik and Mr.Thangadurai  
V.P., Adv.



+ **ITA 121/2020**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3

..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing  
counsel with Ms.Madhura M.N.,Adv.

versus

ROLLS ROYCE PLC.

..... Respondent

Through: Mr. Percival Billimoria,  
Mr.S.R.Patnaik and Mr.Thangadurai  
V.P., Adv.

**CORAM:**

**HON'BLE MR. JUSTICE VIPIN SANGHI**

**HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER**

% 19.02.2020

**CM APPL. 6463/2020 (exemption) in ITA 111/2020, CM APPL. 6542/2020 (exemption) in ITA 116/2020 and CM APPL. 6697/2020 (exemption) in ITA 121/2020**

1. Exemptions allowed, subject to all just exceptions.
2. The applications stand disposed of.

**ITA 110/2020, ITA 111/2020, ITA 116/2020 and ITA 121/2020**

3. The present appeals are directed against the order dated 28.05.2019 passed by the Income Tax Appellate Tribunal (ITAT) Bench "1-2", New Delhi in ITA No. 3839/Del/2007, 3247/Del/2014, 1205/Del/2015, 5167/Del/2010 & 834/Del/2014 for the assessment years (AYs) 2004-05, 2005-06, 2006-07, 2007-08 & 2009-10.
4. The present appeals are in respect of aforesaid AYs except AY 2005-06. By the said common order, the appeal of the Respondent/Assessee has been



allowed on the issue of attribution of the global profit @ 35% instead of 75% in respect of Indian PE. The said issue is covered by the decision of this Court in *Rolls Royce PLC v. Director of Income Tax, International Taxation, 2011 339 ITR 147*. We see no reason to take a different view. Accordingly, the appeals are dismissed.

  
VIPIN SANGHI, J

  
SANJEEV NARULA, J

**FEBRUARY 19, 2020**  
*Pallavi*