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

+ ITA 115/2024, CM APPL. 8842/2024

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
(NOW KNOWN AS CONCENTRIX CVG CUSTOMER
MANAGEMENT GROUP INC.) Appellant

Through: Dr. Shashwat Bajpai, Mr. Mahir
Khanna, Mr. Saransh Bhardwaj,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
INTERNATIONAL TAXATION, CIRCLE- 1 (2) (1) NEW
DELHI Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary, Mr.
Aditya Gupta, Adv.

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+ ITA 116/2024, CM APPL. 8845/2024

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
(NOW KNOWN AS CONCENTRIX CVG CUSTOMER
MANAGEMENT GROUP INC.) Appellant

Through: Dr. Shashwat Bajpai, Mr. Mahir
Khanna, Mr. Saransh Bhardwaj,
Adv.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
INTERNATIONAL TAXATION, CIRCLE- 1 (2) (1) NEW
DELHI Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary, Mr.
Aditya Gupta, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

14.02.2024

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CM APPL. 8841/2024 (Ex.) in ITA 115/2024
CM APPL. 8844/2024 (Ex.) in ITA 116/2024

Allowed, subject to all just exceptions.

Applications are disposed of.

CM APPL. 8843/2024 (delay) in ITA 115/2024
CM APPL. 8846/2024 (delay) in ITA 116/2024

Bearing in mind the disclosures made, the delay in re-filing the appeals is condoned.

The applications shall stand disposed of.

ITA 115/2024 & ITA 116/2024

1. Our attention is drawn to the order dated 23 January 2024 passed in ITA 131/2021 and other connected matters. Learned counsels for parties are ad idem that the instant appeals raise identical questions.
2. We consequently admit the present appeals on the questions of law as framed in ITA 131/2021. Let the appeals be called again on 07.03.2024 i.e. the date already fixed.
3. Learned counsel for parties are granted liberty to place their Brief Synopsis of Submissions on record at least 48 hours prior to the date fixed. Those submissions shall refer to the pdf page numbers of the digital record of the Court wherever so required.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.
FEBRUARY 14, 2024/neha