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* <b>IN THE HIGH COURT OF DELHI AT NEW DELHI</b>		
		<i>Decided on 27<sup>th</sup> February, 2015</i>
+ <b><u>ITA 120/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT ENTERPRISE		..... Respondent
+ <b><u>ITA 121/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT SHANGHAI BELL		..... Respondent
+ <b><u>ITA 122/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT FRANCE USA INC		..... Respondent
+ <b><u>ITA 123/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT FRANCE		..... Respondent
+ <b><u>ITA 124/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT SHANGHAI BELL		..... Respondent
+ <b><u>ITA 125/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT FRANCE		..... Respondent
+ <b><u>ITA 126/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT ENTERPRISE		..... Respondent
+ <b><u>ITA 127/2015</u></b>		
CIT-1		..... Appellant
	versus	
ALCATEL LUCENT ENTERPRISE		..... Respondent
+ <b><u>ITA 128/2015</u></b>		
CIT		..... Appellant
	versus	
ALCATEL LUCENT CANADA		..... Respondent
+ <b><u>ITA 129/2015</u></b>		
CIT-1		..... Appellant
	versus	



+	ALCATEL LUCENT FRANCE USA INC <b><u>ITA 130/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT ITALIA SPA <b><u>ITA 131/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENTFRANCEUSA INC <b><u>ITA 132/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT ENTERPRISE <b><u>ITA 133/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT SHANGHAI BELL <b><u>ITA 134/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT DEUTSCHLAND AG <b><u>ITA 135/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT SHANGAHI BELL <b><u>ITA 136/2015</u></b> CIT	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT CANADA <b><u>ITA 137/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT FRANCE <b><u>ITA 138/2015</u></b> CIT	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT BELL NV <b><u>ITA 139/2015</u></b> CIT-1	..... Respondent  ..... Appellant
	versus	
+	ALCATEL LUCENT BELL NV <b><u>ITA 140/2015</u></b> CIT-1	..... Respondent  ..... Appellant



	versus	
	ALCATEL LUCENT ITALIA SPA	.... Respondent
+	<b><u>ITA 141/2015</u></b>	
	CIT-1	.... Appellant
	versus	
	ALCATEL LUCENT FRANCE	.... Respondent
+	<b><u>ITA 142/2015</u></b>	
	CIT-1	.... Appellant
	versus	
	ALCATEL LUCENT BELL NV	.... Respondent
+	<b><u>ITA 144/2015</u></b>	
	CIT-1	.... Appellant
	versus	
	ALCATEL LUCENT BELL NV	.... Respondent
+	<b><u>ITA 145/2015</u></b>	
	CIT	.... Appellant
	versus	
	ALCATEL LUCENT CANADA	.... Respondent
+	<b><u>ITA 146/2015</u></b>	
	CIT	.... Appellant
	versus	
	ALCATEL LUCENT BELL NV	.... Respondent
+	<b><u>ITA 147/2015</u></b>	
	CIT	.... Appellant
	versus	
	ALCATEL LUCENT CANADA	.... Respondent
+	<b><u>ITA 148/2015</u></b>	
	CIT	.... Appellant
	versus	
	ALCATEL LUCENT BELL NV	.... Respondent
+	<b><u>ITA 149/2015</u></b>	
	CIT	.... Appellant
	versus	
	ALCATEL LUCENT BELL NV	.... Respondent
+	<b><u>ITA 150/2015</u></b>	
	CIT-1	.... Appellant
	versus	
	ALCATEL LUCENT SHANGHAI BELL	.... Respondent
+	<b><u>ITA 151/2015</u></b>	
	CIT-1	.... Appellant
	versus	
	ALCATEL LUCENT FRANCE	.... Respondent
+	<b><u>ITA 152/2015</u></b>	



	CIT-1		..... Appellant
		versus	
	ALCATEL LUCENT ENTERPRISE		..... Respondent
+	<u>ITA 153/2015</u>		
	CIT-1		..... Appellant
	ALCATEL LUCENT ITALIA SPA		..... Respondent
+	<u>ITA 154/2015</u>		
	CIT		..... Appellant
		versus	
	ALCATEL LUCENT FRANCE		..... Respondent
+	<u>ITA 155/2015</u>		
	CIT		..... Appellant
		versus	
	ALCATEL LUCENT ENTERPRISE		..... Respondent
+	<u>ITA 156/2015</u>		
	CIT		..... Appellant
		versus	
	ALCATEL LUCENT FRANCE		..... Respondent
+	<u>ITA 157/2015</u>		
	CIT		..... Appellant
		versus	
	ALCATEL LUCENT ITALIA SPA		..... Respondent

Presence : Mr. Nitin Gulati, jr. standing counsel for the revenue  
Mr. Prakash Kumar, Adv. for the assessee

**CORAM:**

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

**HON'BLE MR. JUSTICE R.K.GAUBA**

**MR. JUSTICE S. RAVINDRA BHAT (OPEN COURT)**

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For detailed judgment, the decision dated 27.02.2015 in ITA No. 119/2015 may be referred to.

**S. RAVINDRA BHAT, J**

**R.K.GAUBA, J**

**FEBRUARY 27, 2015**

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