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

+ ITA 149/2024

**THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -3**

..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel along with Ms.
Deeksha Gupta, Adv.

versus

QUALCOMM INCORPORATED Respondent

Through: Mr. Nishant Thakkar, Ms.
Jasmin Amalsadvala and Mr.
Nikhil Ranjan, Advs.

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+ ITA 151/2024

**THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -3**

..... Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel along with Ms.
Deeksha Gupta, Adv.

versus

QUALCOMM INCORPORATED Respondent

Through: Mr. Nishant Thakkar, Ms.
Jasmin Amalsadvala and Mr.
Nikhil Ranjan, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR

KAURAV

ORDER

01.03.2024

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CM APPL.12922/2024 (delay in filing) & CM APPL.12923/2024 (delay in re-filing) in ITA 149/2024

CM APPL.13045/2024 (delay in filing) & CM APPL.13046/2024 (delay in re-filing) in ITA 151/2024

Bearing in the mind the disclosures made, the delay of 31 days in filing the appeals and the delay of 490 days in re-filing the appeals is condoned.

The applications shall stand disposed of.

ITA 149/2024 & ITA 151/2024

On hearing Mr. Bhatia, learned counsel appearing for the appellant, we find that the issues raised here stand concluded against them in light of the judgment rendered by us in ITA 63/2024. Consequently, following that decision, these appeals shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDR KUMAR KAURAV, J

MARCH 01, 2024/RW