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

Reserved on: 08.07.2013
Decided on: 31.07.2013

\+ **ITA 379/2007**

THE COMMISSIONER OF INCOME TAX XVI ....Appellant
versus
SH. SASHI MUKUNDAN ..... Respondent

\+ **ITA 387/2008**

THE COMMISSIONER OF INCOME TAX XVI ...Appellant
versus
MR. SHORT DONALD ..... Respondent

\+ **ITA 212/2009**

THE COMMISSIONER OF INCOME TAX ……Appellant
versus
MR. FUMIO GOTO ..... Respondent

\+ **ITA 15/2010**

THE COMMISSIONER OF INCOME TAX-XIV .....Appellant
versus
MR. DUNCAN ETHERINGTION ..... Respondent

\+ **ITA 351/2010**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. YASHIMITSU ZAUTSU ..... Respondent

\+ **ITA 408/2010**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. IKUJU YABUKI ..... Respondent

\+ **ITA 450/2010**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant

versus
SHRI TOSHIHORU SUNAHARA ..... Respondent

+ **ITA 534/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SOJITZ CORPORATION AS AGENT ..... Respondent

+ **ITA 635/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. YASHIMITSU ZAUTSU ..... Respondent

+ **ITA 1354/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. JASWINDER SINGH .... Respondent

+ **ITA 1556/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. MOHAMMAD RAUFF NABI BAX ..... Respondent

+ **ITA 1561/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. MOHAMMAD RAUFF NABI BAX ..... Respondent

+ **ITA 370/2011**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
GORAM WESTERBERG ..... Respondent

+ **ITA 1557/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. JOHN TRIPLETT ..... Respondent

+ **REV. PET. 708/2011 IN ITA 1369/2010**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. FUMIO GOTO ..... Respondent

+ **ITA 761/2005**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. K.P.HOSTELLEY ..... Respondent

+ **ITA 798/2005**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. YOSHIO KUBO ..... Respondent

+ **ITA 800/2005**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. YOSHIO KUBO ..... Respondent

+ **ITA 680/2007**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. MOHAN RAI ..... Respondent

+ **ITA 681/2007**

THE COMMISSIONER OF INCOME TAX XVI ..... Appellant
versus
SH. MOHAN RAI ..... Respondent

+ **ITA 1215/2008**

COMMISSIONER OF INCOME TAX DELHI XIV ..... Appellant
versus
MR. GHORAYEB EMILE, C/O AIR FRANCE ..... Respondent

+ **ITA 494/2010**

THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant

versus
SH. HIROYASU KITADA ..... Respondent

\+ **ITA 508/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. HIROYASU KITADA ..... Respondent

\+ **ITA 577/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. SCOTT R BAYMAN ..... Respondent

\+ **ITA 631/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. VENKAT RAO SHRIDHAR ..... Respondent

\+ **ITA 699/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
MR. JEROME SUDAN ..... Respondent

\+ **ITA 1912/2010**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. PANKAJ SHAH ..... Respondent

\+ **ITA 528/2011**
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
versus
SH. MARCH FRANCOIS JEAN SOULACROUP ..... Respondent

…..Appearance
Through: Mr. Rajiv Tyagi with Mr. Ajay Kumar, Mr. Gyanendra Sharma and Ms. Renu Narula, Advocates, for respondent in ITA 379/07.

Mr. Pawan Sharma with Ms. Madhavi Swaroop, Advocates, in ITA 15/2010.
Mr. Piyush Kaushik, Advocate, in ITA 450/10 & ITA 534/10.
Ms. Amita Kalkal Chaudhary, Proxy for Mr. Naresh Kaushik, Advocate, in ITA 1354/10.
Mr. S. Ganesh, Sr. Advocate with Mr. Pawan Sharma, Ms. Madhavi Swaroop, Ms. Roohina Dua and Ms. Preeti Goel, Advocates, in ITA 577/10.
Mr. Satyen Sethi with Mr. Arta Trana Panda, Advocates, in ITA 1912/10.
Ms. Shreya Verma, Advocate, for Respondent in ITA 681/07 & ITA 1215/08.
Mr. Salil Kapoor, Mr. Vikas Jain, Mr. Manomeet Dalal and Ms. Preity Goel, Advocates, for Respondents in ITA 212/09, ITA 1556/10, 1561/10, 1369/10, 370/11, 494/10, 508/10 and ITA 631/10.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE R.V. EASWAR

MR. JUSTICE S. RAVINDRA BHAT
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1. For detailed judgment please see ITA 441/2003 titled *YOSHIO KUBO vs. COMMISSIONER OF INCOME TAX.*

S. RAVINDRA BHAT
(JUDGE)

R.V. EASWAR
(JUDGE)

JULY 31, 2013