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

+ **ITA 307/2018**

JC BAMFORD EXCAVATORS LTD ..... Appellant

versus

DEPUTY COMMISSIONER OF INCOME TAX..... Respondent

+ **ITA 309/2018**

JC BAMFORD INVESTMENTS ..... Appellant

versus

DEPUTY COMMISSIONER OF INCOME TAX..... Respondent

Through : Sh. Mayank Nagi, Advocate, for  
appellant.

Sh. Ruchir Bhatia, Sr. Standing Counsel, for  
respondent.

**CORAM:**

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

**HON'BLE MR. JUSTICE A. K. CHAWLA**

**ORDER**

% **16.03.2018**

Admit.

Following questions of law arise for consideration:

*“1. Whether the Income Tax Appellate Tribunal (ITAT) was correct in law in holding that the employees seconded by JCBE, U.K. engaged in rendering managerial services constitutes a PE of the appellant company under Article 5(2)(k) of the Indo-UK DTAA, especially with respect to the Technology Transfer Agreement.*

*2. Whether the ITAT was correct in law in holding that the services rendered by the employees seconded by JCBE, U.K. were in the nature of “Fees for Technical Services” for and on behalf of the appellant in terms of*

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*Article 13(4) of the Indo-UK DTAA and having held so, whether it was right in holding that the rendering of such services resulted in a Service PE in India?”*

Sh. Ruchir Bhatia, Sr. Standing Counsel accepts notice of appeal on behalf of the Revenue. List these appeals along with ITA 685/2014 and ITA 69/2015 for hearing on 07.08.2018.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**MARCH 16, 2018/ajk**