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

+ ITA 438/2024

**CONCENTRIX CVG CUSTOMER MANAGEMENT GROUP
INC**Appellant

Through: Dr. Shashwat Bajpai, Mr. Mahir
Khanna and Mr. Sudarsan Roy
Adv.

versus

**ACIT (INT. TAXATION), CIRCLE 1 (2) 1, NEW
DELHI**Respondent

Through: Ms. Nivedita, Ms. Poshali
Dhillon, Advocates for Mr.
Aseem Chawla, Sr. St. Counsel.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

14.08.2024

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CM APPL. 46640/2024 (Exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

ITA 438/2024 & CM APPL. 46641/2024 (Ex. List Of Dates & Synopsis)

1. We note that the Income Tax Appellate Tribunal [“Tribunal”] has essentially followed the view taken by it for Assessment Year [“AY”] 2013-14, 2018-19 and 2019-20. We note that the judgments rendered for those years presently forms subject matter of a batch of Income Tax Appeals led by ITA No. 131/2021. On 23 January 2024, we had admitted the assessee’s appeals on the following three questions:



“a. Whether, the Income Tax Appellate Tribunal [‘ITAT’] was correct in law in concluding that the Appellant had a fixed place Permanent Establishment ('PE') in terms of Article 5(1) of the India-US Tax Treaty?

b. Whether, the ITAT has erred in law in holding that profits could be attributed to the alleged PE on account of provision of/allowing use of project specific assets/software by the Appellant to its Indian subsidiary for the purpose of executing specific projects/activities?

c. Whether the ITAT erred in solely relying upon the ITAT orders passed in Appellant’s own case for the earlier AY’s, i.e., AY 2006-07 to 2008-09 in complete ignorance of the facts of the current case and jurisprudence on the issue of PE?

2. Consequently, let this appeal stand tagged with ITA 131/2021 to be called on the date fixed i.e 27.08.2024.

3. The appeal shall also stand admitted on the questions aforesaid.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 14, 2024/ib