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

+ **ITA 441/2023**

+ **ITA 442/2023**

+ **ITA 444/2023**

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1** Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel.

versus

FCC CO. LTD. Respondent

Through: Mr Prakash Kumar with Ms Rashmi
Singh, Advocates.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **11.08.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 41188/2023 in ITA 441/2023

1. Allowed, subject to just exceptions.

CM APPL. 41189/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 280 days in re-filing the appeal*] **in ITA 441/2023**

CM APPL. 41207/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 280 days in re-filing the appeal*] **in ITA 444/2023**

2. These are applications filed on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

3. According to the appellant/revenue, there is a delay of 280 days in re-filing the appeals.

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4. Counsel for the respondent/assessee says that he would have no objection if the delay is condoned.
5. It is ordered accordingly.
6. The applications are disposed of, in the aforesaid terms.

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7. The broad issue which arise for consideration in the matter is: whether the Tribunal has rightly concluded that the respondent/assessee neither has a Fixed Place PE nor a Supervisory PE?
8. According to Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, the respondent/assessee has a Fixed Place PE, as it had, at its disposal, the premises owned by FCC Rico Ltd. (FRL).
9. List the above-captioned appeals on 21.11.2023.
10. Counsel for the parties will file their written submissions, not exceeding three pages each, at least five days before the next date of hearing.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

AUGUST 11, 2023 / tr

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[Click here to check corrigendum, if any](#)

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