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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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