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

+ **ITA 446/2023**

+ **ITA 449/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3 Appellant

Through: Mr Ruchir Bhatia, Sr Standing
Counsel with Ms Deeksha Gupta,
Adv.

versus

SOJITZ CORPORATION Respondent

Through: Mr Ved Kumar Jain with Mr Nischay
Kantoor, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA

ORDER

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14.08.2023

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

CM Appl.41519/2023 in ITA 446/2023

1. Allowed, subject to just exceptions.

ITA 446/2023

ITA 449/2023

2. These appeals concern Assessment Years (AYs) 2014-15 [ITA 446/2023] and 2013-14 [ITA 449/2023].

3. The above-captioned appeals assail a common order dated 26.12.2022 passed by the Income Tax Appellate Tribunal [in short, "Act"].

4. Mr Ruchir Bhatia, learned senior standing counsel, who appears on

ITA nos.446/2023 & 449/2023

1/2



behalf of the appellant/revenue, says that apart from anything else, the Tribunal while passing the impugned order dated 26.12.2022, relied upon the findings of the Dispute Resolution Panel (DRP) rendered *qua* AY 2012-13.

4.1 To be noted, the DRP's finding on that the issues concerning AY 2012-13 are in favour of the respondent/assessee.

5. In the AYs in issue, i.e., 2013-14 and 2014-15, the DRP, it appears, has concluded to the contrary.

6. Mr Bhatia says that an appeal has been lodged with the Registry of this court, with regard to the decision taken by the Tribunal *qua* AY 2012-13.

7. We are told that the said appeal is likely to be listed, on and about 04.09.2023.

8. Accordingly, at the request of the counsel for the parties, list the above-captioned matters on 22.09.2023.

9. If an appeal is lodged, as indicated above by Mr Bhatia, *qua* AY 2012-13, the Registry will list that appeal on the date given in the instant appeals.

RAJIV SHAKDHER, J

NEENA BANSAL KRISHNA, J

AUGUST 14, 2023/pmc

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