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

+ **ITA 482/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 Appellant

Through: Mr Sanjay Kumar, Senior Standing Counsel with Ms Easha Kadian and Ms Hemlata Rawat, Advocates.

versus

LUMMUS TECHNOLOGY HEAT TRANSFER BV Respondent

Through: Mr Vishal Kalra, Adv.

+ **ITA 484/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 Appellant

Through: Mr Sanjay Kumar, Senior Standing Counsel with Ms Easha Kadian and Ms Hemlata Rawat, Advocates.

versus

LUMMUS TECHNOLOGY HEAT TRANSFER BV Respondent

Through: Mr Vishal Kalra, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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24.08.2023

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

CM No. 43609/2023 in ITA No. 484/2023

1. Allowed, subject to the appellant filing certified copies of the documents, at least three days before the next date of hearing.

CM No.43606/2023 in ITA No.482/2023 & CM No. 43610/2023 in ITA No. 484/2023 [Applications filed on behalf of the appellant/revenue seeking condonation of delay of 35 days each in filing the appeals]

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2. These are the applications moved on behalf of the appellant/revenue seeking condonation of delay in filing the appeals.

2.1 According to the appellant/revenue, there is a delay of 35 days each, in filing the above-captioned appeals.

3. Mr Vishal Kalra, learned counsel, who appears on behalf of the respondent/assessee, says, that he would have no objection if the delay is condoned.

4. It is ordered accordingly. The delay is condoned.

5. The above-captioned applications are disposed of, in the aforesaid terms.

ITA 482/2023 & ITA 484/2023

6. These appeals concerns Assessment Year (AY) 2007-08.

7. *Via* these appeals, challenge is laid to the order dated 24.01.2023 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

8. The Tribunal has held in favour of the respondent/assessee based on the decision taken *qua* the respondents/assessee in AYs 2008-09 & 2009-10.

9. We are informed by Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of appellant/revenue, that insofar as AY 2009-10 is concerned, the appellant/revenue has approached this court by way of an appeal.

9.1. Mr Vishal Kalra, learned counsel for petitioner, does not dispute this fact.

10. In fact, we are also told that the appeal concerning AY 2009-10 is



registered as ITA No. 997/2018, titled *The Commissioner of Income Tax-
International Taxation -2 vs. Lummus Technology Heat Transfer Bv.*

11. Accordingly, issue notice.

11.1 Mr Vishal Kalra, learned counsel, accepts notice on behalf of
respondent/assessee.

12. List the appeals on 21.03.2024, along with ITA No. 997/2018.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 24, 2023/R.Y

Click here to check corrigendum, if any