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

+ ITA 484/2024

**THE COMMISSIONER OF INCOME TAX -**

**INTERNATIONAL TAXATION -1** .....Appellant

Through: Mr. Anant Mann, JSC for Mr.  
Ruchir Bhatia, Advocate, SSC.

versus

**AIR LIQUIDE GLOBAL EC GERMANY**

**GMBH** .....Respondent

Through: None

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

% **09.09.2024**

**CM APPL. 52350/2024 (30 Days Delay in filing)**

Bearing in mind the disclosures made, the delay of 30 days in filing the appeal is condoned.

The application shall stand disposed of.

**ITA 484/2024**

1. Having heard Mr. Mann, learned counsel appearing in support of the appeal, we note that the issue which is sought to be canvassed stands concluded against the appellant bearing in the mind the judgment rendered in **The Commissioner of Income Tax- International Taxation-3 vs. Vetco Gray Pte Ltd.** [ITA 448/2023 decided on 04 April 2024].

2. We had while dismissing that appeal held as follows:

“Having heard Mr. Bhatia and Mr. Jolly, learned counsels appearing for respective sides, we take note of the order passed by us on 21 January 2024 in terms of which we discern that the



questions of law which were proposed for our consideration rested solely upon Section 44BB of the Income Tax Act, 1961. The fact that the supply of plant and machinery was not on hire basis was not disputed on behalf of the appellants.

In that view of the matter, we find no ground to entertain the appeal or to admit them on the questions of law as suggested. The appeals fails and shall stand dismissed.”

3. Consequently, and for reasons assigned therein, this appeal shall meet a similar fate. T
4. he appeal shall, consequently, stand dismissed.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**SEPTEMBER 9, 2024 /ib**