



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

Reserved on: 08.07.2013

Decided on: 31.07.2013

+ **ITA 379/2007**  
THE COMMISSIONER OF INCOME TAX XVI ....Appellant  
versus  
SH. SASHI MUKUNDAN ..... Respondent

+ **ITA 387/2008**  
THE COMMISSIONER OF INCOME TAX XVI ...Appellant  
versus  
MR. SHORT DONALD ..... Respondent

+ **ITA 212/2009**  
THE COMMISSIONER OF INCOME TAX .....Appellant  
versus  
MR. FUMIO GOTO ..... Respondent

+ **ITA 15/2010**  
THE COMMISSIONER OF INCOME TAX-XIV  
.....Appellant  
versus  
MR. DUNCAN ETHERINGTON ..... Respondent

+ **ITA 351/2010**  
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
versus  
SH. YASHIMITSU ZAUTSU ..... Respondent

+ **ITA 408/2010**  
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
versus  
SH. IKUJU YABUKI ..... Respondent

+ **ITA 450/2010**  
THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant



- versus
- SHRI TOSHIHORU SUNAHARA ..... Respondent
- +
- ITA 534/2010**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- SOJITZ CORPORATION AS AGENT ..... Respondent
- +
- ITA 635/2010**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- SH. YASHIMITSU ZAUTSU ..... Respondent
- +
- ITA 1354/2010**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- SH. JASWINDER SINGH .... Respondent
- +
- ITA 1556/2010**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- MR. MOHAMMAD RAUFF NABI BAX ..... Respondent
- +
- ITA 1561/2010**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- MR. MOHAMMAD RAUFF NABI BAX ..... Respondent
- +
- ITA 370/2011**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- GORAM WESTERBERG ..... Respondent
- +
- ITA 1557/2010**
- THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant
- versus
- MR. JOHN TRIPLETT ..... Respondent



- + **REV. PET. 708/2011 IN ITA 1369/2010**  
 THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
 versus  
 SH. FUMIO GOTO ..... Respondent
- + **ITA 761/2005**  
 THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
 versus  
 MR. K.P.HOSTELLEY ..... Respondent
- + **ITA 798/2005**  
 THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
 versus  
 MR. YOSHIO KUBO ..... Respondent
- + **ITA 800/2005**  
 THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
 versus  
 MR. YOSHIO KUBO ..... Respondent
- + **ITA 680/2007**  
 THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant  
 versus  
 SH. MOHAN RAI ..... Respondent
- + **ITA 681/2007**  
 THE COMMISSIONER OF INCOME TAX XVI ..... Appellant  
 versus  
 SH. MOHAN RAI ..... Respondent
- + **ITA 1215/2008**  
 COMMISSIONER OF INCOME TAX DELHI XIV ..... Appellant  
 versus  
 MR. GHORAYEB EMILE, C/O AIR FRANCE ..... Respondent
- + **ITA 494/2010**  
 THE COMMISSIONER OF INCOME TAX-XVI ..... Appellant



- versus
- ..... Respondent
- SH. HIROYASU KITADA
- + **ITA 508/2010**
- ..... Appellant
- THE COMMISSIONER OF INCOME TAX-XVI
- versus
- ..... Respondent
- SH. HIROYASU KITADA
- + **ITA 577/2010**
- ..... Appellant
- THE COMMISSIONER OF INCOME TAX-XVI
- versus
- ..... Respondent
- MR. SCOTT R BAYMAN
- + **ITA 631/2010**
- ..... Appellant
- THE COMMISSIONER OF INCOME TAX-XVI
- versus
- ..... Respondent
- SH. VENKAT RAO SHRIDHAR
- + **ITA 699/2010**
- ..... Appellant
- THE COMMISSIONER OF INCOME TAX-XVI
- versus
- ..... Respondent
- MR. JEROME SUDAN
- + **ITA 1912/2010**
- ..... Appellant
- THE COMMISSIONER OF INCOME TAX-XVI
- versus
- ..... Respondent
- SH. PANKAJ SHAH
- + **ITA 528/2011**
- ..... Appellant
- THE COMMISSIONER OF INCOME TAX-XVI
- versus
- ..... Respondent
- SH. MARCH FRANCOIS JEAN SOULACROUP

.....Appearance

Through: Mr. Rajiv Tyagi with Mr. Ajay Kumar, Mr.  
Gyanendra Sharma and Ms. Renu Narula, Advocates,  
for respondent in ITA 379/07.



Mr. Pawan Sharma with Ms. Madhavi Swaroop, Advocates, in ITA 15/2010.

Mr. Piyush Kaushik, Advocate, in ITA 450/10 & ITA 534/10.

Ms. Amita Kalkal Chaudhary, Proxy for Mr. Naresh Kaushik, Advocate, in ITA 1354/10.

Mr. S. Ganesh, Sr. Advocate with Mr. Pawan Sharma, Ms. Madhavi Swaroop, Ms. Roohina Dua and Ms. Preeti Goel, Advocates, in ITA 577/10.

Mr. Satyen Sethi with Mr. Arta Trana Panda, Advocates, in ITA 1912/10.

Ms. Shreya Verma, Advocate, for Respondent in ITA 681/07 & ITA 1215/08.

Mr. Salil Kapoor, Mr. Vikas Jain, Mr. Manomeet Dalal and Ms. Preity Goel, Advocates, for Respondents in ITA 212/09, ITA 1556/10, 1561/10, 1369/10, 370/11, 494/10, 508/10 and ITA 631/10.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE R.V. EASWAR**

**MR. JUSTICE S. RAVINDRA BHAT**

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1. For detailed judgment please see ITA 441/2003 titled *YOSHIO KUBO vs. COMMISSIONER OF INCOME TAX*.

**S. RAVINDRA BHAT  
(JUDGE)**

**R.V. EASWAR  
(JUDGE)**

**JULY 31, 2013**