



\$~80, 102 & 103

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

+ **ITA 532/2022**

+ **ITA 534/2022**

+ **ITA 535/2022**

AMADEUS IT GROUP SA

..... Appellant

Through: Mr Udit Naresh, Advocate for Ms  
Kavita Jha, Advocate.

versus

ASSISTANT COMMISSIONER OF INCOME TAX..... Respondent

Through: Mr Sunil Agarwal, Sr Standing  
Counsel with Mr Tushar Gupta and  
Mr Utkarsh Tiwari, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

%

**15.12.2022**

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

**CM Appl.54272/2022 in ITA 532/2022**

**CM Appl.54389/2022 in ITA 534/2022**

1. Allowed, subject to just exceptions.

**ITA 532/2022**

**ITA 534/2022**

**ITA 535/2022**

2. These appeals are directed against the order dated 13.09.2022 passed by the Income Tax Appellate Tribunal [in short, "the Tribunal"]. ITA 532/2022 concerns Assessment Year (AY) 2018-19, while ITA 534/2022 concerns AY 2019-20. Insofar as ITA 535/2022 is concerned, it relates to

*ITA 532/2022 & connected matters*

1/2



AY 2017-18.

3. It is not disputed by the counsel for the appellant/assessee that *vis-a-vis* the same issue, a coordinate bench of this court has ruled against the appellant/assessee and in favour of the respondent/revenue.

3.1. In this behalf, we are informed that judgement dated 24.01.2011 rendered in ITA Nos. 191 to 193 of 2011 and judgement dated 13.08.2013 rendered in ITA Nos.332 to 334 of 2013 have been passed by coordinate benches of this court.

3.2. We are also informed that the appeals against the decisions rendered by a coordinate bench of this court are pending consideration in the Supreme Court. These appeals are numbered as Civil Appeals 8055/2011 & 1596-98/2014.

4. Accordingly, the above-captioned appeals are disposed of in terms of the aforementioned judgments of the coordinate benches of this court.

5. It is, however, made clear that the final result will abide by the judgment rendered in the Civil Appeals pending consideration in the Supreme Court.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**DECEMBER 15, 2022/pmc**

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