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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 539/2024  
THE COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-1 NEW DELHI

.....Appellant

Through: Mr Puneet Rai, SSC, Mr Ashvini  
Kumar and Mr Rishabh Nangia, JSCs.

versus

CONCENTRIX CVG CUSTOMER MANAGEMENT GROUP INC.

.....Respondent

Through: Dr Shaswat Bajpai, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MS. JUSTICE SWARANA KANTA SHARMA**

**ORDER**

**23.10.2024**

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**CM APPL. 62376/2024(condonation of delay of 46 days in re-filing)**

1. Issue notice.
2. The learned counsel for the respondent accepts notice.
3. For the reasons stated in the application, the delay of 46 days in re-filing the appeal stands condoned.
4. The application stands disposed of.

**CM APPL. 62375/2024(Exemption)**

5. The exemption is allowed, subject to all just exceptions.
6. The application stands disposed of.

**ITA 539/2024**

7. The learned counsel for the parties state that the issue involved in the present appeal is similar to the appeals filed by the Revenue in respect of other assessment years [ITA Nos.246/2023, 390/2023, 506/2023, 57/2024, 58/2024] and the following substantial questions of law arise in the present



appeal:-

“a. Whether the ITAT was correct in law in holding that the assessee is not having Dependent agent PE through Convergys India Services Private Limited [‘CIS’] given the fact that CIS did not have either economic independence or functional independence?

b. Whether the ITAT was correct in law in restoring the issue of attribution of profits to the file of Transfer Pricing Officer [‘TPO’] with the direction to adopt the methodology as laid down in the Coordinate Bench ruling in the assessee’s own case for Assessment Year [‘AY’] 2006-07 and AY 2008-09 wherein 15% profit was attributed to PE in India based on the case laws which were related to business of textiles and do not have any distant link with the business of call centre as undertaken by the present assessee?”

8. List on 19.12.2024 along with ITA No.246/2023, 390/2023, 506/2023, 57/2024, & 58/2024.

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 23, 2024**

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*Click here to check corrigendum, if any*