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

+ **ITA 778/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION) 2 DELHI

..... Appellant

Through: Mr Vipul Agarwal, Senior Standing
Counsel with Mr Gibran Naushad and
Ms Shakshi Shairwal, Advocates.

versus

M/S MICHELIN GLOBAL MOBILITY S.A.

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

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18.12.2023

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

CM APPL. 65552/2023

1. Issue notice to the respondent/assessee *via* all permissible modes, including e-mail.
2. List the application on 13.02.2024.

ITA 778/2023

3. This appeal concerns Assessment Year (AY) 2016-17.
4. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 15.12.2022, passed by the Income Tax Appellate Tribunal [in short "Tribunal"].
5. The sole question which arises for consideration is: whether reimbursement of cost incurred on behalf of seconded employees, on account of social security, insurance, and relocation expenses can be

ITA 778/2023

Page 1 of 2



construed as a fee for technical services?

6. Mr Vipul Aggarwal, learned counsel, who appears on behalf of the appellant/revenue, will place before the court the relevant documents which were filed before the statutory authorities.

7. List the matter on 13.02.2024, along with the accompanying application for condonation of delay.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 18, 2023

MS

Click here to check corrigendum, if any