



\$~57 to 64

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

+ **ITA 86/2023 & CM Appl.7158/2023**  
+ **ITA 87/2023 & CM Appl.7159-60/2023**  
+ **ITA 88/2023 & CM Appl.7168/2023**  
+ **ITA 89/2023 & CM Appl.7169/2023**  
+ **ITA 90/2023 & CM Appl.7170/2023**  
+ **ITA 91/2023 & CM Appl.7173-74/2023**  
+ **ITA 92/2023 & CM Appl.7176-77/2023**  
+ **ITA 93/2023 & CM Appl.7209-10/2023**

COMMISSIONER OF INCOME TAX  
(INTERNATIONAL TAXATION)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr Standing  
Counsel with Ms Hemlata Rawat,  
Advocate.

versus

MICROSOFT REGIONAL SALES PTE LTD.

..... Respondent

Through: Ms Dipika Aggarwal, Advocate for  
Mr Nageswar Rao, Adv.

**CORAM:**

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

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

**ORDER**

% **15.02.2023**

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

**CM Appl.7160/2023 in ITA 87/2023**

**CM Appl.7174/2023 in ITA 91/2023**

**CM Appl.7177/2023 in ITA 92/2023**

**CM Appl.7210/2023 in ITA 93/2023**

1. Allowed, subject to just exceptions.

**CM Appl.7158/2023 in ITA 86/2023** [*Application filed on behalf of the  
appellant seeking condonation of delay of 100 days in re-filing the appeal*]

**CM Appl.7159/2023 in ITA 87/2023**[*Application filed on behalf of the  
appellant seeking condonation of delay of 04 days in filing the appeal*]

ITA 86/2023 & connected matters

page 1 of 3



**CM Appl.7168/2023 in ITA 88/2023***[Application filed on behalf of the appellant seeking condonation of delay of 04 days in filing the appeal]*

**CM Appl.7169/2023 in ITA 89/2023***[Application filed on behalf of the appellant seeking condonation of delay of 08 days in filing the appeal]*

**CM Appl.7170/2023 in ITA 90/2023***[Application filed on behalf of the appellant seeking condonation of delay of 100 days in filing the appeal]*

**CM Appl.7173/2023 in ITA 91/2023** *[Application filed on behalf of the appellant seeking condonation of delay of 70 days in re-filing the appeal]*

**CM Appl.7176/2023 in ITA 92/2023***[Application filed on behalf of the appellant seeking condonation of delay of 100 days in re-filing the appeal]*

**CM Appl.7209/2023 in ITA 93/2023***[Application filed on behalf of the appellant seeking condonation of delay of 60 days in re-filing the appeal]*

2. These are the applications filed on behalf of the appellant/revenue.

2.1 The appellant revenue seeks condonation of delay in filing/re-filing the appeals.

3. Ms Dipika Aggarwal, who appears on behalf of the respondent/assessee, says that she would have no objection if the prayer made in the applications is allowed.

3.1 It is ordered accordingly.

4. The applications are disposed of in the aforesaid terms.

**ITA 86/2023**

**ITA 87/2023**

**ITA 88/2023**

**ITA 89/2023**

**ITA 90/2023**

**ITA 91/2023**

**ITA 92/2023**

ITA 86/2023 & connected matters

page 2 of 3



### **ITA 93/2023**

5. These appeals concern assessment years (AY) 2010-11 to 2017-18.

6. The appellant/revenue has assailed the order passed by the Income Tax Appellate Tribunal [in short, "Tribunal"] dated 13.04.2022 in ITA 86/2023, ITA 90/2023 and ITA 92/2023; order dated 05.07.2022 in ITA 87/2023, ITA 88/2023 and ITA 91/2023; order dated 07.06.2022 in ITA 93/2023 and order dated 30.08.2022 in ITA 89/2023.

7. Even according to Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the respondent/revenue, the issue raised in the instant appeals is covered against the appellant/revenue by the judgment rendered by the Supreme Court in *Engineering Analysis Centre of Excellence (P.) Ltd. Vs. CIT* 432 ITR 471 (SC).

7.1 Mr Kumar, however, informs us that a review petition has been filed *qua* the aforesaid judgment.

8. In these circumstances, the above-captioned appeals are closed.

8.1 However, it is made clear that in case a decision is rendered in the review petition, which is against the respondent/assessee, the respondent/assessee will have liberty to approach the court to reopen the appeals.

9. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**FEBRUARY 15, 2023/pmc**

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

ITA 86/2023 & connected matters

page 3 of 3