



\$~3

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

% **Decision delivered on: 10.10.2023**

+ **ITA 1215/2018**

THE PR. COMMISSIONER OF INCOME TAX -4..... Appellant

Through: Mr Prashant Meharchandani, Sr.  
Standing Counsel with Mr Akshat  
Singh, Jr. Standing Counsel and Ms  
Ritika Vohra, Adv.

versus

GE INDIA BUSINESS SERVICES PVT. LTD. .... Respondent

Through: Mr Sachit Jolly with Ms Disha Jham  
and Ms Soumya Singh, Adv.

**CORAM:**

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

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

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

**RAJIV SHAKDHER, J. (ORAL):-**

1. This appeal concerns Assessment Year (AY) 2009-10.
2. *Via*, the instant appeal, the appellant/revenue seeks to assail the order dated 21.02.2018 passed by the Income Tax Appellate Tribunal [in short "Tribunal"].
3. On the previous date, we had noted the stand taken by Mr Prashant Meharchandani, learned senior standing counsel, who appears on behalf of appellant/revenue.
4. Mr Meharchandani in no uncertain terms had indicated to the court



that the issues raised in the instant appeal are covered against the appellant/revenue, by virtue of the judgment rendered by the coordinate bench of this court in ***Rampgreen Solutions (P.) Ltd. vs. Commissioner of Income-tax***, [2015] 60 taxmann.com 355 (Delhi).

5. Although Mr Sachit Jolly, learned counsel, who appears on behalf of respondent/assessee, had sought to demonstrate that the issue raised in this appeal did not call for interference by the court *de hors* the judgment rendered in ***Rampgreen Solution***, he says that the appeal can be disposed of on the basis of statement made by Mr Meharchandani.

6. In that view of the matter, the above-captioned appeal is closed.

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

**RAJIV SHAKDHER  
JUDGE**

**GIRISH KATHPALIA  
JUDGE**

**OCTOBER 10, 2023/RV**

*Click here to check corrigendum, if any*