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

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**Decision delivered on: 18.09.2023**

+ **ITA 533/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1 ..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

AMADEUS IT GROUP SA ..... Respondent

Through: Ms Kavita Jha with Mr Udit Naresh  
and Mr Himanshu Aggarwal, 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):**

**CM APPL. 47917/2023**

1. Allowed, subject to just exceptions.

**CM No.47918/2023 [Application filed on behalf of the appellant seeking  
condonation of delay of 170 days in re-filing the appeal]**

2. This is an application moved on behalf of the appellant/revenue  
seeking condonation of delay in re-filing the appeal.

2.1 According to the appellant/assessee, there is a delay of 170 days in  
re-filing the appeal.

3. Mr Udit Naresh, learned counsel, who appears on behalf of the  
respondent/assessee, says that he does not oppose the prayer made in the



application.

4. Accordingly, the prayer made in the application is allowed.

5. The application is disposed of.

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6. This appeal concerns Assessment Year (AY) 2018-19.

7. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 13.09.2022 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

8. The Tribunal has ruled in favour of respondent/assessee and in this regard relied upon the decision rendered in the assessee’s case for AYs 2007-08 to 2012-13.

9. It is not disputed by Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of appellant/revenue that the issue raised in the instant appeal is covered by the decision of this court dated 31.08.2023 in *The Commissioner of Income Tax-International Taxation-1 vs Amadeus IT Group SA*, 2023:DHC:6502-DB.

10. Accordingly, the appeal is closed, as no substantial question of law arises for our consideration.

**RAJIV SHAKDHER  
JUDGE**

**GIRISH KATHPALIA  
JUDGE**

**SEPTEMBER 18, 2023/R.Y**

*Click here to check corrigendum, if any*