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

+ ITA 1159/2017

CORNING SAS-INDIA BRANCH OFFICE ..... Appellant  
Through: Mr. Aniket D. Agrawal, Advocate.

versus

DEPUTY DIRECTOR OF INCOME-TAX ..... Respondent  
Through: Mr. Sunil Agarwal, Advocate with  
Mr. Tushar Gupta, Advocate.

+ ITA 1160/2017

CORNING SAS-INDIA BRANCH OFFICE ..... Appellant  
Through: Mr. Aniket D. Agrawal, Advocate.

versus

DEPUTY DIRECTOR OF INCOME-TAX ..... Respondent  
Through: Mr. Sunil Agarwal, Advocate with  
Mr. Tushar Gupta, Advocate.

+ ITA 1161/2017

CORNING SAS-INDIA BRANCH OFFICE ..... Appellant  
Through: Mr. Aniket D. Agrawal, Advocate.

versus

DEPUTY DIRECTOR OF INCOME-TAX ..... Respondent  
Through: Mr. Sunil Agarwal, Advocate with  
Mr. Tushar Gupta, Advocate.



**CORAM:**  
**HON'BLE MR. JUSTICE MANMOHAN**  
**HON'BLE MR. JUSTICE DINESH KUMAR SHARMA**

**%** **ORDER**  
**13.04.2022**

No time left.

List on 16<sup>th</sup> December, 2022.

**MANMOHAN, J**

**DINESH KUMAR SHARMA, J**

**APRIL 13, 2022**  
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