



\$~52 to 57

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

+ ITA 710/2017

HUAWEI TECHNOLOGIES CO., LTD. ....Appellant

Through: Ms. Kavita Jha, Sr. Adv. with  
Mr. Himanshu Aggarwal, Adv.

versus

ASSISTANT DIRECTOR OF INCOME TAX CIRCLE 3(2),  
INTERNATIONAL TAXATION, NEW DELHI ....Respondent

Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, Advs.

53

+ ITA 711/2017

HUAWEI TECHNOLOGIES CO., LTD. ....Appellant

Through: Ms. Kavita Jha, Sr. Adv. with  
Mr. Himanshu Aggarwal, Adv.

versus

ASSISTANT DIRECTOR OF INCOME TAX CIRCLE 3(2),  
INTERNATIONAL TAXATION, NEW DELHI ....Respondent

Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, Advs.

54

+ ITA 712/2017

HUAWEI TECHNOLOGIES CO., LTD. ....Appellant

Through: Ms. Kavita Jha, Sr. Adv. with  
Mr. Himanshu Aggarwal, Adv.

versus

ASSISTANT DIRECTOR OF INCOME TAX CIRCLE 3(2),



INTERNATIONAL TAXATION, NEW DELHI .....Respondent  
Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, Advs.

55

+ ITA 714/2017

HUAWEI TECHNOLOGIES CO., LTD. ....Appellant  
Through: Ms. Kavita Jha, Sr. Adv. with  
Mr. Himanshu Aggarwal, Adv.

versus

ASSISTANT DIRECTOR OF INCOME TAX CIRCLE 3(2),  
INTERNATIONAL TAXATION, NEW DELH .....Respondent  
Through: Mr. Puneet Rai, SSC with Mr.  
Ashvini Kumar & Mr. Rishabh  
Nangia, Advs.

56

+ ITA 128/2023

HUAWEI TECHNOLOGIES CO LTD .....Appellant  
Through: Ms. Kavita Jha, Sr. Adv. with  
Mr. Himanshu Aggarwal, Adv.

versus

ADDITIONAL DIRECTOR OF INCOME TAX .....Respondent  
Through: Mr. Vipul Agrawal, SSC along  
with Ms. Sakshi Shairwal and  
Mr. Gibran Naushad, JSCs.

57

+ ITA 130/2023

HUAWEI TECHNOLOGIES CO LTD .....Appellant  
Through: Ms. Kavita Jha, Sr. Adv. with  
Mr. Himanshu Aggarwal, Adv.

versus



ADDITIONAL DIRECTOR OF INCOME TAX .....Respondent  
Through: Mr. Vipul Agrawal, SSC along  
with Ms. Sakshi Shairwal and  
Mr. Gibran Naushad, JSCs.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN**  
**SHANKAR**

**ORDER**  
% **27.01.2025**

We are informed that one of the issues which arises out of Question (c) is also being considered by us in **Commissioner of Income Tax- International Taxation vs. A.T. Kearney** [ITA 158/2023].

Consequently, let these appeals be also included on our board on 29.01.2025.

**YASHWANT VARMA, J.**

**HARISH VAIDYANATHAN SHANKAR, J.**

**JANUARY 27, 2025/RW**