



\$~76 to 81 & 62

* **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 along with
Mr. Ashvini Kumar, Mr.
Rishabh Nangia, JSCs, Mr.
Nikhil Jain and Ms. Srishti
Sharma, Advs.

77

+ 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 along with
Mr. Ashvini Kumar, Mr.
Rishabh Nangia, JSCs, Mr.
Nikhil Jain and Ms. Srishti
Sharma, Advs.

78

+ 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 along with
Mr. Ashvini Kumar, Mr.
Rishabh Nangia, JSCs, Mr.
Nikhil Jain and Ms. Srishti
Sharma, Advs.

79

+ 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 DELHI

.....Respondent

Through: Mr. Puneet Rai, SSC along with
Mr. Ashvini Kumar, Mr.
Rishabh Nangia, JSCs, Mr.
Nikhil Jain and Ms. Srishti
Sharma, Advs.

80

+ ITA 128/2023

HUAWEI TECHNOLOGIES CO LTDAppellant

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

versus

ADDITIONAL DIRECTOR OF INCOME
TAX

.....Respondent

Through: Mr. N. Venkataraman, ASG



with Mr. Vipul Agrawal, SSC,
Ms. Sakshi Shairwal, JSC &
Mr. Gaovaang Ranjan, Adv.

81

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ITA 130/2023

HUAWEI TECHNOLOGIES CO LTDAppellant

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

versus

ADDITIONAL DIRECTOR OF INCOME
TAX

.....Respondent

Through: Mr. N. Venkataraman, ASG
with Mr. Vipul Agrawal, SSC,
Ms. Sakshi Shairwal, JSC &
Mr. Gaovaang Ranjan, Adv.

62

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ITA 158/2023

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -1

.....Appellant

Through: Mr. N. Venkataraman, ASG
with Mr. Ruchir Bhatia, SSC
and Mr. Anant Mann, JSC.

versus

A.T. KEARNEY LTD.

.....Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Ms. Ishita Farsaiya, Mr. Sparsh
Bhargava, Mr. Apoorv Shukla,
Mr. Jaidev Prasada and Ms.
Vanshika Taneja, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER
29.01.2025

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We are informed by Mr. Venkataraman, the learned Additional Solicitor General, that the question arising out of Section 144C of the Income Tax Act, 1961 [**‘Act’**] and its interplay with Section 153 of the Act is presently engaging the attention of the Supreme Court and where the matter is now fixed for 04 March 2025.

Consequently, let these matters be called again on 16.04.2025.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 29, 2025/RW