$~ 28 to 31

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

\+ **ITA 710/2017**
\+ **ITA 711/2017**
\+ **ITA 712/2017**
\+ **ITA 714/2017**

HUAWEI TECHNOLOGIES CO., LTD. ..... Appellant
Through: Ms. Kavita Jha & Mr. Udit Naresh, Advs.

versus

ASSISTANT DIRECTOR OF INCOME TAX CIRCLE 3(2), INTERNATIONAL TAXATION, NEW DELHI ..... Respondent
Through: Mr. Asheesh Jain, Sr. Std. Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% 05.02.2019

1. Admit.

2. Following question of law arises:-

"Q1. Whether on the facts and circumstances of the case, the Tribunal was correct in holding that the Appellant constitutes a PE in India under provisions of the DTAA?
Q2. Whether on the facts and circumstances of the case, the Tribunal was correct in holding that joint bidding for the contracts by the Appellant with its Indian group company for their respective scope of work shall lead to constitution of Appellant's PE in India under provisions of the DTAA?"

3. It is open for the parties to file additional papers, if any.

4. List on 2nd May, 2019.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 05, 2019/*'pv'*