

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).9523/2011

(From the judgement and order dated 08/07/2010 in ITA No.751/2010
of The HIGH COURT OF DELHI AT N. DELHI)

C.I.T.-IV

Petitioner(s)

VERSUS

EXPEDITORS INTERNATIONAL P.LTD.

Respondent(s)

(With appln(s) for permission to file additional documents,
prayer for interim relief and office report)

With S.L.P. (C) No...../2012 (CC 4564/2012)
(With appln(s) for c/delay in filing SLP, c/delay in refiling
SLP and office report)

Date: 16/07/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE A.K. PATNAIK
HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr. Gaurab Banerji,ASG.

Mr. Arijit Prasad,Adv.
Ms. Reena Singh,Adv.
Ms. Anil Katiyar,Adv.
for Mr. B.V. Balaram Das,Adv.

For Respondent(s) Ms. Shashi M. Kapila,Adv.

Mr. R.R. Maurya,Adv.
Mr. Pravesh Sharma,Adv.
Mr. Vikas Mehta,Adv.

UPON hearing counsel the Court made the following
O R D E R

Permission to file additional documents is granted.

Delay condoned.

Leave granted as following questions of law are required
to be decided:

"[1] Whether the High Court was justified in law in confirming the
Order of the Tribunal in deleting the

...2/-

- 2 -

addition made by the Assessing Officer u/s 10(a) of the Income Tax Act on
account of payments made to their global accounts manager outside India?
and

[2] Whether High Court was justified in law in confirming the Order of the
Tribunal holding that the amount payable by the assessee to parent company
on account of communication VSAT uplinking charges was not in nature of
fees for technical services and the payment made to global accounts manager
is not in the nature of salary?"

Parties shall complete pleadings within eight weeks.

[T.I. Rajput]
A.R.-cum-P.S.

[Indu Satija]
Court Master