

ITEM NO.3

COURT NO.4

SECTION XIV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 7273/2023 @ D. No. 5095/2020

(Arising out of impugned final judgment and order dated 18-10-2019 in ITA No. 817/2019 passed by the High Court Of Delhi At New Delhi)

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION 2 Petitioner(s)

VERSUS

ZTE CORPORATION

Respondent(s)

(FOR ADMISSION and I.R. and IA No.75674/2020-CONDONATION OF DELAY IN FILING and IA No.75677/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 10-04-2023 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Petitioner(s) Mr. N. Venkataraman, A.S.G.
Mr. V C Bharathi, Adv.
Mr. A K Kaul, Adv.
Mr. Amit Sharma, Adv.
Mr. Prashant Singh, Adv.
Mr. Manish Pushkarna, Adv.
Mr. Raj Bahadur Yadav, AOR

For Respondent(s) Mr. Harpreet Singh Ajmani, AOR

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

Delay condoned.

The issue raised by the Revenue in the present special leave petitions is covered against them vide judgment dated 02.03.2021 in the case of "Engineering Analysis Centre of Excellence Private Limited vs. The Commissioner Of Income Tax & Anr.", (2022) 3 SCC 321.

Learned Additional Solicitor General states that a Review Petition has been filed against this judgment, which is currently pending and the right of the Revenue to revive the present special leave petitions may be reserved, in case the Review Petition is allowed.

Recording the aforesaid, the special leave petition is dismissed, as the same is covered by the said decision of this Court. In case the review petition on the issue raised in the present special leave petition is allowed, it will be open to the petitioner(s) to get the present special leave petition revived.

Pending application(s), if any, shall stand disposed of.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
ASSISTANT REGISTRAR