

ITEM NO.5 Court 12 (Video Conferencing) 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) D. No. 14233 of 2020

(Arising out of impugned final judgment and order dated 09-07-2019 in ITA No. 591/2019 passed by the High Court Of Delhi At New Delhi)

THE COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION I

Petitioner(s)

VERSUS

COMPTEL OYJ

Respondent(s)

(FOR ADMISSION and I.R. and IA No.71282/2020-CONDONATION OF DELAY IN FILING)

Date : 13-08-2021 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE HEMANT GUPTA
 HON'BLE MR. JUSTICE A.S. BOPANNA

For Petitioner(s) Mr. Balbir Singh, ASG
 Mr. Siddhant Kohli, Adv.
 Ms. Swarupama Chaturvedi, Adv.
 Mr. Shyam Gopal, Adv.
 Mr. Chinmayee Chandra, Adv.
 Mr. Raj Bahadur Yadav, Adv.
 Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Delay condoned.

Sh. Balbir Singh, learned Additional Solicitor General, submits that though the matter is covered by a Judgment passed by the three-Judge Bench of this Court in "*Engineering Analysis Centre of Excellence Private Limited v. Commissioner of Income Tax*", reported in (2021) SCC Online SC 159 but Union has filed a review petition.

The present Special Leave Petition is dismissed in the light of the Judgment cited above, however, subject to the order that may be passed in the Review Petition.

Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
COURT MASTER

(NISHA TRIPATHI)
BRANCH OFFICER