

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).781 OF 2018
(Arising out of SLP (C) No.25825/2014)

PRINCIPAL OFFICER, L.G. ELECTRONICS
SHENYANG INC.

APPELLANT(S)

VERSUS

ASSISTANT DIRECTOR OF INCOME TAX,
NOIDA & ORS.

RESPONDENT(S)

WITH

CIVIL APPEAL NO(S).782 OF 2018
(Arising out of SLP (C) No.26696/2014)

CIVIL APPEAL NO(S).783 OF 2018
(Arising out of SLP(C) No.25949/2014)

CIVIL APPEAL NO(S).784 OF 2018
(Arising out of SLP(C) No.25929/2014)

CIVIL APPEAL NO(S).790 OF 2018
(Arising out of SLP(C) No.26075/2014)

CIVIL APPEAL NO(S).791 OF 2018
(Arising out of SLP(C) No.25926/2014)

CIVIL APPEAL NO(S).792 OF 2018
(Arising out of SLP(C) No.26050/2014)

CIVIL APPEAL NO(S).793 OF 2018
(Arising out of SLP(C) No.26065/2014)

CIVIL APPEAL NO(S).794 OF 2018
(Arising out of SLP(C) No.26704/2014)

CIVIL APPEAL NO(S).795 OF 2018
(Arising out of SLP(C) No.26074/2014)

CIVIL APPEAL NO(S).796 OF 2018
(Arising out of SLP(C) No.26682/2014)

CIVIL APPEAL NO(S).797 OF 2018
(Arising out of SLP(C) No.25944/2014)

CIVIL APPEAL NO(S).798 OF 2018
(Arising out of SLP(C) No.26072/2014)

CIVIL APPEAL NO(S).799 OF 2018
(Arising out of SLP(C) No.25887/2014)

CIVIL APPEAL NO(S).800 OF 2018
(Arising out of SLP(C) No.25917/2014)

CIVIL APPEAL NO(S).801 OF 2018
(Arising out of SLP(C) No.25889/2014)

CIVIL APPEAL NO(S).802 OF 2018
(Arising out of SLP(C) No.25993/2014)

CIVIL APPEAL NO(S).803 OF 2018
(Arising out of SLP(C) No.26025/2014)

CIVIL APPEAL NO(S).804 OF 2018
(Arising out of SLP(C) No.26705/2014)

CIVIL APPEAL NO(S).805 OF 2018
(Arising out of SLP(C) No.26713/2014)

CIVIL APPEAL NO(S).806 OF 2018
(Arising out of SLP(C) No.26702/2014)

CIVIL APPEAL NO(S).807 OF 2018
(Arising out of SLP(C) No.26068/2014)

CIVIL APPEAL NO(S).808 OF 2018
(Arising out of SLP(C) No.26071/2014)

CIVIL APPEAL NO(S).809 OF 2018
(Arising out of SLP(C) No.26076/2014)

CIVIL APPEAL NO(S).810 OF 2018
(Arising out of SLP(C) No.25788/2014)

O R D E R

In the aforesaid matters, the Dispute Resolution Panel (DRP) has found that there is no permanent establishment (PE) in India. Consequently, the Assessing Officer has passed orders dropping the proceedings. Accordingly, we pass the same order as was passed in C.A. No.19659/2017 (The Principal Officer, Honda Access Asia and Oceania Co. Ltd. Vs. Asst. Director of Income Tax, Noida & Ors.) and other connected matters on 23.11.2017, viz.

"Leave granted.

In view of the fact that the Dispute Resolution Panel has found that there is no permanent establishment in India, the judgment of the High Court is set aside and the appeals are allowed accordingly."

6. Ordered accordingly.

.....J.
[ROHINTON FALI NARIMAN]

.....J.
[NAVIN SINHA]

NEW DELHI
16th January, 2018

ITEM NO.11

COURT NO.12

SECTION XI

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 (C) No(s). 24455/2014
(Arising out of impugned final judgment and order dated 05-08-2014
in C.M. WP(T) No. 1366/2012 passed by the High Court of Judicature
at Allahabad)

LG ELECTRONICS INCORPORATION, SOUTH KOREA

Petitioner(s)

VERSUS

ASSISTANT DIRECTOR OF INCOME TAX & ORS.

Respondent(s)

WITH

SLP (C) No. 25363/2014 (XI)
SLP (C) No. 25965/2014 (XI)
SLP (C) No. 24845/2014 (XI)
SLP (C) No. 25825/2014 (XI)
SLP (C) No. 26696/2014 (XI)
SLP (C) No. 25949/2014 (XI)
SLP (C) No. 25929/2014 (XI)
SLP (C) No. 26075/2014 (XI)
SLP (C) No. 25926/2014 (XI)
SLP (C) No. 26050/2014 (XI)
SLP (C) No. 26065/2014 (XI)
SLP (C) No. 26704/2014 (XI)
SLP (C) No. 26074/2014 (XI)
SLP (C) No. 26682/2014 (XI)
SLP (C) No. 25944/2014 (XI)
SLP (C) No. 26072/2014 (XI)
SLP (C) No. 25887/2014 (XI)
SLP (C) No. 25917/2014 (XI)
SLP (C) No. 25889/2014 (XI)
SLP (C) No. 25993/2014 (XI)
SLP (C) No. 26025/2014 (XI)
SLP (C) No. 26705/2014 (XI)
SLP (C) No. 26713/2014 (XI)
SLP (C) No. 26702/2014 (XI)
SLP (C) No. 26068/2014 (XI)
SLP (C) No. 26071/2014 (XI)
SLP (C) No. 26076/2014 (XI)
SLP (C) No. 25788/2014 (XI)
SLP (C) No. 26978/2014 (XI)
SLP (C) No. 26841/2014 (XI)
SLP (C) No. 26829/2014 (XI)
SLP (C) No. 26826/2014 (XI)
SLP (C) No. 26803/2014 (XI)
SLP (C) No. 7526/2015 (XI)
SLP (C) No. 7551/2015 (XI)
SLP (C) No. 8142/2015 (XI)

SLP(C) No. 8092/2016 (XI)

Date : 16-01-2018 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN
HON'BLE MR. JUSTICE NAVIN SINHA

For Petitioner(s) Mr. Prage P. Tripathi, Sr. Adv.
Mr. Tarun Gulati, Adv.
Mr. Kishore Kunal, Adv.
Mr. Pranav Bansal, Adv.
Mr. Prashant Thahiliani, Adv.
Mr. R. Chandrachud, AOR

Mr. Kishore Kunal, AOR

For Respondent(s) Mr. Yashank P. Adhyaru, Sr. Adv.
Mr. H. Raghavendra Rao, Adv.
Mr. Sarad Kumar Singhania, Adv.
Mr. Pravesh Thakur, Adv.
Mr. S.A. Haseeb, Adv.
Mr. Arjit Prasad, Adv.
Mr. T.M. Singh, Adv.
Ms. Nirangana Singh, Adv.
Mrs. Anil Katiyar, AOR

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

1. This batch of 38 special leave petitions comprise of 8 special leave petitions filed by the Honda Group of Companies and 30 special leave petitions filed by the LG Group of Companies.

2. The Honda Group of Companies has filed the following special leave petitions:

SLP(C) No.25363/2014

SLP(C) No.26826/2014

SLP(C) No.26803/2014

SLP(C) No.7526/2015

SLP(C) No.26978/2014

SLP(C) No.26841/2014

SLP(C) No.26829/2014

SLP(C) No.8142/2015

3. The assessment orders in the aforesaid cases are allowed to be brought on record. These special leave petitions were heard in part on 23.11.2014. To come up for further hearing on 7th March, 2018.

4. This batch of special leave petitions comprise of 2 sub-groups. The first sub-group relates to following 25 special leave petitions:

SLP (C) No.26696/2014

SLP (C) No.25949/2014

SLP (C) No.25929/2014

SLP (C) No.26075/2014

SLP (C) No.25926/2014

SLP (C) No.26050/2014

SLP (C) No.26065/2014

SLP (C) No.26704/2014

SLP (C) No.26074/2014

SLP (C) No.26682/2014

SLP (C) No.25944/2014

SLP (C) No.26072/2014

SLP (C) No.25887/2014

SLP (C) No.25917/2014

SLP (C) No.25889/2014

SLP (C) No.25825/2014

SLP (C) No.25993/2014

SLP (C) No.26025/2014

SLP (C) No.26705/2014

SLP (C) No.26713/2014

SLP (C) No.26702/2014

SLP (C) No.26068/2014

SLP (C) No.26071/2014

SLP (C) No.26076/2014

SLP (C) No.25788/2014

5. In the aforesaid matters, the Dispute Resolution Panel (DRP) has found that there is no permanent establishment (PE) in India.

Consequently, the Assessing Officer has passed orders dropping the proceedings. Accordingly, we pass the same order as was passed in C.A. No.19659/2017 (The Principal Officer, Honda Access Asia and Oceania Co. Ltd. Vs. Asst. Director of Income Tax, Noida & Ors.) and other connected matters on 23.11.2017, viz.

"Leave granted.

In view of the fact that the Dispute Resolution Panel has found that there is no permanent establishment in India, the judgment of the High Court is set aside and the appeals are allowed accordingly."

6. Ordered accordingly.

7. The second sub-group comprise of the following 5 special leave petitions:

SLP(C) No.24455/2014

SLP(C) No.25965/2014

SLP(C) No.24845/2014

SLP(C) No.7551/2015

SLP(C) No.8092/2016

8. In these matters the DRP/Assessing Officer have come to the conclusion that the petitioner has a PE in India. However, the petitioner prays for permission to withdraw these five special leave petitions and to pursue the statutory remedy under the Income Tax Act, 1961. These special leave petitions are, accordingly, dismissed as withdrawn with liberty to the petitioner to pursue its statutory remedies.

9. It is also made clear that the Appellate Authority will examine the matter uninfluenced by any observation/finding of the High Court regarding the existence of a permanent establishment of the petitioner in India.

(SWETA DHYANI)
SENIOR PERSONAL ASSISTANT

(SAROJ KUMARI GAUR)
BRANCH OFFICER

(Signed order is placed on the file)