

ITEM NO.35

COURT NO.8

REVISIED  
SECTION IXS 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 SPetition(s) for Special Leave to Appeal (C) No(s). 7350/2020

(Arising out of impugned final judgment and order dated 26-08-2019 in ITA No. 1366/2017 passed by the High Court Of Judicature At Bombay)

COMMISSIONER OF INCOME TAX (IT 4)

Petitioner(s)

VERSUS

M/S SIEMENS NIXDORF INFORMATION SYSTEMSE GMBH

Respondent(s)

Date : 11-04-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE B.R. GAVAI  
HON'BLE MR. JUSTICE ARAVIND KUMAR

For Petitioner(s) Mr. Balbir Singh, A.S.G. (N.P.)  
Mr. Shashank Bajpai, Adv.(N.P.)  
Mr. B K Satija, Adv. (N.P.)  
Mr. Padmesh Mishra, Adv. (N.P.)  
Mr. Yuvraj Sharma, Adv. (N.P.)  
Mr. Raj Bahadur Yadav, AOR (N.P.)

For Respondent(s) Mr. Percy J Pardiwalla, Sr. Adv.  
Mr. Nitesh Joshi, Adv.  
Mr. Rustom B. Hathikhanawala, AOR

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

1. The matter has been called out twice, but on both occasions, none appears for the petitioner.
2. Apart from that, we do not find any merit in the special leave petition. The learned Income Tax Appellate Tribunal (for short, 'Tribunal') has given strong reasons for holding that the concerned

transaction would come in the meaning of Section 2(14) of the Income Tax Act.

3. The said findings of the Tribunal has been found to be correct in law by the Division Bench of the High Court.

4. In any case, the interpretation given by the Tribunal as well as the High Court is only with regard to a particular transaction. As such, we are not inclined to interfere with the impugned order under the extra ordinary jurisdiction of Article 136 of the Constitution of India.

5. The special leave petition is accordingly dismissed.

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

(DEEPAK SINGH)  
COURT MASTER (SH)

(ANJU KAPOOR)  
COURT MASTER (NSH)