

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : B : NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA No.894/Del/2006
Assessment Year : 2001-02

Ericsson Telephone Corporation India Vs.
AB (India Branch),
4th Floor, Dakha House,
18/17, WEA, Pusa Lane,
Karol Bagh,
New Delhi.
PAN: AAACE2393M

DDIT,
Circle-2(1),
International
Taxation,
New Delhi.

(Appellant)

(Respondent)

Assessee By : Shri Sajit Parakh, CA, Shri Santdas
Wadhvani, CA, Shri Tarun Gupta, CA,
Shri Girish Dave, Advocate
Department By : Shri Surender Pal, Sr. DR

Date of Hearing : 02.07.2018
Date of Pronouncement : 04.07.2018

ORDER

PER R.S. SYAL, VP:

This appeal filed by the assessee is directed against the order passed
by the CIT(A) on 01.12.2005 in relation to the assessment year 2001-02.

2. We have heard the rival submissions and perused the relevant material on record. It is observed that both the issues raised in the instant appeal are similar to those which were argued by the rival parties at length during the course of hearing of the appeal for assessment year 2000-01, simultaneously with the instant appeal. In fact, no separate arguments were made for the instant appeal and both the sides adopted their respective arguments made for the preceding year.

3. We have passed a separate order in respect of the assessment year 2000-01. As the facts and circumstances of the instant appeal are admittedly *mutatis mutandis* similar to those of the immediately preceding year, we set aside the impugned order and remit the matter to the file of the Assessing Officer for deciding the issue of income earned from Indian concerns towards fee for technical services and allocation of expenses in the light of our order given today for such preceding year. Needless to say, the assessee will be allowed a reasonable opportunity of being heard in such proceedings.

4. In the result, the appeal is allowed for statistical purposes.

The order pronounced in the open court on 04.07.2018.

Sd/-

[K. NARASIMHA CHARY]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 04th July, 2018.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.