

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'FRIDAY' : NEW DELHI)**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

**ITA No. 5816/Del./2019
(ASSESSMENT YEAR : 2016-17)**

International Management Group vs. (UK) Ltd., London, Building No. 5, Tower C, 16 th floor, DLF Cyber City, Phase-III, Gurgaon, Haryana – 122002 (PAN: AABCI9309N) (APPELLANT)	ACIT, International Taxation2(1)(1) Room No. 306, 3 rd floor, E-2 Block, Civic Centre, J.L. Nehru Marg, New Delh-2 (RESPONDENT)
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Assessee by : Sh. Rishab Malhotra, Adv.
Revenue by : Ms. Ashima Neb, Sr. DR.

ORDER

PER H.S. SIDHU, JM :

In this case, Application for Early hearing in the main Appeal has been filed. However, at the time of hearing, Ld. Counsel for the assessee stated that the issue involved in this appeal is whether the balance receipts not attributable to permanent establishment of the appellant can be taxed as Fees for technical services under Article 13 of the India-UK Treaty and also submitted that this issue is squarely covered with the order of the ITAT, New Delhi 'C' Bench decision dated 4.10.2016 in assessee's own case for AY 2010-11, which was subsequently followed by the ITAT for AY 2011-12 to 2015-16 in assessee's own case wherein

the issue in dispute was decided against the assessee. Therefore, he requested that early hearing may be granted to the assessee. The Ld. DR did not express any concern about granting early hearing to the assessee in the impugned appeal.

2. On careful consideration of the application of the assessee it is apparent that the assessee wants that as the issue involved in this appeal is squarely covered, so, it may be decided on the basis of the order of the coordinate bench in assessee's own case for the earlier years. In view of this we grant early hearing of the impugned appeal. Accordingly, the application for early hearing of the assessee is allowed.

3. Further both the parties submitted that the issue in dispute is squarely covered against the assessee in assessee's own case by the decision of the coordinate bench for earlier years i.e. 2010-11 vide order dated 4.10.2016; assessment year 2011-12 to 2014-15 vide order dated 8.5.2018 and for assessment year 2015-16 vide order dated 18.2.2019, therefore the same is required to be followed in the present appeal also. Therefore both of them submitted that the matter may be decided according to the decision of the coordinate bench in assessee's own case for earlier years. Accordingly, on the consent of both the parties the matter was heard.

4. We have carefully considered the rival contentions and find that the issue in dispute is squarely covered against the assessee by the decision of the Coordinate Bench for earlier years in assessee's own case. Therefore, respectfully following the decision of the Coordinate Bench of

earlier years in assessee's own case, we dismiss the appeal filed by the assessee.

5. Accordingly, the appeal No. 5816/Del/2019 (AY 2016-17) is dismissed.

Order pronounced on this 12th day of September, 2019.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER
SRB

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Dated the 12th day of September, 2019

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.

