

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "D": NEW DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**SA Nos. 306, 307 & 308/Del/2024  
(In ITA Nos.2566, 2557 & 2432/Del/2024)  
(Assessment Years: 2013-14, 2016-17 & 2017-18)**  
Qualcomm Incorporated, Vs. DCIT,  
5775, Morehouse, Drive, San Circle-3(1)(1),  
Diego, California, USA, 92121,  
(Appellant) (Respondent)  
**PAN: AAACQ1484H**

Assessee by : Shri Nishant Thakkar, Adv  
Ms. Jasmin Amalsadvala, Adv  
Mr. Zoheb Balwani, AR

Revenue by: Shri Kanv Bali, Sr. DR

Date of Hearing 23/08/2024  
Date of pronouncement 23/08/2024

**ORDER**

**PER VIKAS AWASTHY, JM:**

1. These applications have been filed by the assessee seeking stay of recovery of outstanding demand for the respective impugned assessment years.
2. The Id. Counsel submits that the appeals of the assessee for AYs 2013-14, 2016-17 and 2017-18 have already been heard and the orders are awaited.
3. The AO is directed not to recover outstanding demand till the disposal of appeals for the impugned Assessment Years.

4. The present stay petitions are allowed.

Order pronounced in the open court on 23/08/2024.

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

-Sd/-  
**(VIKAS AWASTHY)**  
**JUDICIAL MEMBER**

Dated: 23/08/2024  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi