

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI
BEFORE SHRI R. S. SYAL, ACCOUNTANT MEMBER
AND
SMT SUCHITRA KAMBLE, JUDICIAL MEMBER
I.T.A .No.-6273/Del/2012
(ASSESSMENT YEAR-2009-10)**

Halliburton Export Inc. C/oNangia & Co. Chartered Accounts Suite 4A, PlazaM6, Jasola New Delhi AABCH9692R (APPELLANT)	vs	Addl. DIT Range-1 International Taxation New Delhi (Respondent)
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**I.T.A .No.-690/Del/2014
(ASSESSMENT YEAR-2010-11)**

Halliburton Export Inc. C/oNangia & Co. Chartered Accounts Suite 4A, PlazaM6, Jasola New Delhi AABCH9692R (APPELLANT)	vs	Addl. DIT Range-1 International Taxation New Delhi (Respondent)
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Appellant by	Sh. Amit Arora, C.A Sh. Suraj Nangia, C.A
Respondent by	Sh. Anuj Arora, CIT DR

Date of Hearing	21.10.2015
Date of Pronouncement	23.10.2015

ORDER

PER SUCHITRA KAMBLE, JM

1. During the course of the hearing, the assessee's counsel submitted that the matter is covered by assessee's own case for the A.Y 2008-09 in favour of the assessee being ITA No. 5209/Del/2011 (order dated 14.02.2014 passed by the ITAT, Delhi Bench). The same is taken on record and perused. The Hon'ble Delhi High Court vide EITA 477/2014 (order dated 01.09.2014) has also confirmed the same.

2. However, the DR submitted that there is retrospective amendment and Revenue has filed appeal before the Hon'ble Supreme Court in another case, but was unable to give any details. The DR also pointed out the decision of Hon'ble Karnataka High Court in case of CIT Vs. Synopsis International Old Ltd [2012] 28 Taxman.com 162 and submitted that the assessee's case is similar to the decision of Karnataka High Court.

3. By going through the order dated 14th February 2014 for A. Y 2008-09 in assessee's own case which is confirmed by the Delhi High Court, it is found that the issue in the present case as well as in the said decision is on similar facts. Even though there is amendment to the Finance Act, 2012, there is no change in the DTAA between India and USA and the same was not refuted by the DR. Therefore, in light of assessee's own case in ITA No. 5209/Del/2011, the present appeals are covered in assessee's favour. The submissions made by the DR relating to amendment does not sustain in view of decision in assessee's own case for previous assessment year. As relates to Hon'ble Karnataka High Court's decision, the same will not be applicable as the jurisdictional High Court in assessee's own case for the previous year has held the decision in favour of the assessee.

4. In result, both appeals of the assessee are allowed.

The order is pronounced in the open court on 23rd of October, 2015.

**Sd/-
(R.S. SYAL)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 23/10/2015

*R. Naheed**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

		Date	
1.	Draft dictated on	21.10.2015	PS
2.	Draft placed before author	23.10.2015	PS
3.	Draft proposed & placed before the second member	23.10.2015	JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	23.10.2015	PS/PS
6.	Kept for pronouncement on		PS

7.	File sent to the Bench Clerk	23.10.2015	PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		