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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

R-73.

\+ **ITA 159/2002**

DIRECTOR OF INCOME TAX ..... Appellant
Through: Mr Rohit Madan, Standing Counsel with Mr Akash Vajpai, Advocate.

versus

M/S ROYAL JORDANIAN AIRLINES ..... Respondent
Through: Mr Prakash Kumar, Advocate.

CORAM:
HON'BLE DR. JUSTICE S. MURALIDHAR
HON'BLE MR. JUSTICE VIBHU BAKHRU

O R D E R

% 08.09.2015

1. ITA No.159/2002 by the Revenue pertains to Assessment Years ('AY') , 1989-90 to 1993-94 where the question, in terms of the order dated 15th November, 2002 is whether the Tribunal was correct in law in holding that the Respondent Assessee Royal Jordanian Airlines (RJA), was not liable to be taxed in India under the Income Tax Act, 1961 ('Act')?

2. It is seen that subsequently a Special Bench of the ITAT has for AYs 1994-95, 1995-96, 1996-97 and 2000-01 held, by an order dated 31st August 2005, that RJA would be liable to pay income tax under the Act. Against the

said judgment of the Special Bench, the Assessee has filed ITA Nos.278, 279 280 and 580 of 2006. In respect of certain proceedings initiated under Section147/148 of the Act, the Assessee has also filed W.P. (C) Nos.16060/ 2006 and 16068/2006.

3. Consequently, these appeals are directed to be listed, along with ITA Nos.278, 279, 280 and 580 of 2006 as well as W.P. (C) Nos.16060/ 2006 and 16068/2006, for hearing on 24th November, 2015.

4. The parties are directed to file a written synopsis of their respective arguments at least two weeks prior to the next date.

S. MURALIDHAR, J

VIBHU BAKHRU, J

SEPTEMBER 08, 2015
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