

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

Reserved on: 08.07.2013

Decided on: 31.07.2013

+ **ITA 379/2007**
THE COMMISSIONER OF INCOME TAX XVIAppellant
versus
SH. SASHI MUKUNDAN Respondent

+ **ITA 387/2008**
THE COMMISSIONER OF INCOME TAX XVI ...Appellant
versus
MR. SHORT DONALD Respondent

+ **ITA 212/2009**
THE COMMISSIONER OF INCOME TAXAppellant
versus
MR. FUMIO GOTO Respondent

+ **ITA 15/2010**
THE COMMISSIONER OF INCOME TAX-XIV
.....Appellant
versus
MR. DUNCAN ETHERINGTON Respondent

+ **ITA 351/2010**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
SH. YASHIMITSU ZAUTSU Respondent

+ **ITA 408/2010**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
SH. IKUJU YABUKI Respondent

+ **ITA 450/2010**
THE COMMISSIONER OF INCOME TAX-XVI Appellant

	versus		
	SHRI TOSHIHORU SUNAHARA	.....	Respondent
+	<u>ITA 534/2010</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	SOJITZ CORPORATION AS AGENT	.....	Respondent
+	<u>ITA 635/2010</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	SH. YASHIMITSU ZAUTSU	.....	Respondent
+	<u>ITA 1354/2010</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	SH. JASWINDER SINGH	....	Respondent
+	<u>ITA 1556/2010</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	MR. MOHAMMAD RAUFF NABI BAX	.....	Respondent
+	<u>ITA 1561/2010</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	MR. MOHAMMAD RAUFF NABI BAX	.....	Respondent
+	<u>ITA 370/2011</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	GORAM WESTERBERG	.....	Respondent
+	<u>ITA 1557/2010</u>		
	THE COMMISSIONER OF INCOME TAX-XVI	.....	Appellant
	versus		
	MR. JOHN TRIPLET	.....	Respondent

- + **REV. PET. 708/2011 IN ITA 1369/2010**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
SH. FUMIO GOTO Respondent
- + **ITA 761/2005**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
MR. K.P.HOSTELLEY Respondent
- + **ITA 798/2005**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
MR. YOSHIO KUBO Respondent
- + **ITA 800/2005**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
MR. YOSHIO KUBO Respondent
- + **ITA 680/2007**
THE COMMISSIONER OF INCOME TAX-XVI Appellant
versus
SH. MOHAN RAI Respondent
- + **ITA 681/2007**
THE COMMISSIONER OF INCOME TAX XVI Appellant
versus
SH. MOHAN RAI Respondent
- + **ITA 1215/2008**
COMMISSIONER OF INCOME TAX DELHI XIV Appellant
versus
MR. GHORAYEB EMILE, C/O AIR FRANCE Respondent
- + **ITA 494/2010**
THE COMMISSIONER OF INCOME TAX-XVI Appellant

- versus
- SH. HIROYASU KITADA Respondent
- + **ITA 508/2010**
- THE COMMISSIONER OF INCOME TAX-XVI Appellant
- versus
- SH. HIROYASU KITADA Respondent
- + **ITA 577/2010**
- THE COMMISSIONER OF INCOME TAX-XVI Appellant
- versus
- MR. SCOTT R BAYMAN Respondent
- + **ITA 631/2010**
- THE COMMISSIONER OF INCOME TAX-XVI Appellant
- versus
- SH. VENKAT RAO SHRIDHAR Respondent
- + **ITA 699/2010**
- THE COMMISSIONER OF INCOME TAX-XVI Appellant
- versus
- MR. JEROME SUDAN Respondent
- + **ITA 1912/2010**
- THE COMMISSIONER OF INCOME TAX-XVI Appellant
- versus
- SH. PANKAJ SHAH Respondent
- + **ITA 528/2011**
- THE COMMISSIONER OF INCOME TAX-XVI Appellant
- versus
- SH. MARCH FRANCOIS JEAN SOULACROUP Respondent

.....Appearance

Through: Mr. Rajiv Tyagi with Mr. Ajay Kumar, Mr.
Gyanendra Sharma and Ms. Renu Narula, Advocates,
for respondent in ITA 379/07.

Mr. Pawan Sharma with Ms. Madhavi Swaroop, Advocates, in ITA 15/2010.

Mr. Piyush Kaushik, Advocate, in ITA 450/10 & ITA 534/10.

Ms. Amita Kalkal Chaudhary, Proxy for Mr. Naresh Kaushik, Advocate, in ITA 1354/10.

Mr. S. Ganesh, Sr. Advocate with Mr. Pawan Sharma, Ms. Madhavi Swaroop, Ms. Roohina Dua and Ms. Preeti Goel, Advocates, in ITA 577/10.

Mr. Satyen Sethi with Mr. Arta Trana Panda, Advocates, in ITA 1912/10.

Ms. Shreya Verma, Advocate, for Respondent in ITA 681/07 & ITA 1215/08.

Mr. Salil Kapoor, Mr. Vikas Jain, Mr. Manomeet Dalal and Ms. Preity Goel, Advocates, for Respondents in ITA 212/09, ITA 1556/10, 1561/10, 1369/10, 370/11, 494/10, 508/10 and ITA 631/10.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.V. EASWAR

MR. JUSTICE S. RAVINDRA BHAT

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1. For detailed judgment please see ITA 441/2003 titled *YOSHIO KUBO vs. COMMISSIONER OF INCOME TAX*.

**S. RAVINDRA BHAT
(JUDGE)**

**R.V. EASWAR
(JUDGE)**

JULY 31, 2013