IN THE INCOME TAX APPELLATE TRIBUNAL DELHI 'A' BENCH BEFORE
SHRI I.P. BANSAL, JM & SHRI A.N. PAHUJA, AM

ITA Nos.3821 to 3824/D/2011 Assessment Years: 2004-05 to 2007-08		
Assistant. Director of Income-tax, Circle-1(1), International Taxation,204,Drum Shaped Building,IP Estate, New Delhi	**V/s.**	Alcatel Lucent USA Inc. C/o Price Water House Cooper, Sucheta Bhawan, 11-A, Vishnu Digamber Marg, New Delhi
[PAN:AAHCA 6896 J]		
(Appellant)		(Respondent)

ITA Nos.3825 to 3829/D/2011 Assessment Years: 2004-05 to 2008-09		
Assistant. Director of Income-tax, Circle-1(1), International Taxation, New Delhi	**V/s.**	Alcatel Lucent World Services Inc. C/o Price Water House Cooper, Sucheta Bhawan, 11-A, Vishnu Digamber Marg, New Delhi
[PAN:AAHCA 6895 M]		
(Appellant)		(Respondent)

Assessees by	S/Shri Kanchan Kaushal & Ishant Chhatwal, ARs
Revenue by	Shri N.K. Chand, DR

Date of hearing	13-10-2011
Date of pronouncement	21-10-2011

O R D E R

A.N.Pahuja: These nine appeals- first four filed on11.8.2011 by the Revenue against a common order dated 31st May, 2011 for the Assessment Years 2004-05 to 2007-08 in the case of Alcatel Lucent USA Inc. and remaining five also filed on 11.8.2011 against a common order dated 01.06.2011 of the learned

CIT(A)-XXIX, New Delhi in the case of Alcatel Lucent World Services Inc. for the Assessment Years 2004-05 to 2008-09, raise the following similar grounds:-

1 *"On the facts and in the circumstances of the case, the learned CIT(A) has erred in relying upon the decision of the Hon'ble Delhi High Court order in the case of Jacab Civil Inc./Mitsubishi Corporation, directing the Assessing Officer to delete the interest u/s 234B of the Income-tax Act."*

2 *The appellant craves to add, amend, modify or alter any grounds of appeal at /the time or before the hearing of the appeal.*

Since similar issues are involved, these appeals were heard simultaneously for the sake of convenience and are being disposed of through this common order

2. Adverting now to ground no.1 in these appeals , facts, in brief, as per relevant orders in the case of Alcatel Lucent USA Inc are that the assessee, a tax resident of USA, is one of the Alcatel-Lucent group entity and supplied telecom equipment to customers in India in the years under consideration. The said group started its operations in India 1982 in terms of an agreement with ITI Ltd..Subsequently, a joint venture was established with CDOT at Chennai besides having a research centre at Bangalore. A survey u/s 133A of the Income-tax Act,1961[hereinafter referred to as the 'Act'] was conducted on 27.2.2009 in the various office premises of M/s Alcatel Lucent India Ltd., as mentioned in para 2.5 of the assessment order. The said company provided marketing support to these assessees. In the course of assessment proceedings in the case of Alcatel –Lucent France, a flagship company of the group, for the AY 2006-07, the concerned Assessing Officer[AO in short] noticed that the said assessee did not offer any income attributable to the offshore supplies to Indian customers and reflected income from services rendered in India alone . After considering the material found during the course of survey, the AO concluded in that case that the said assessee had a permanent establishment [PE]in terms of the double taxation avoidance agreement with India. Based on his findings in that case, the AO issued a

notice u/s 148 of the Act to the aforesaid two assessees in the AYs 2004-05 to 2007-08 besides a notice u/s 142(1) of the Act for the AY 2008-09 to Alcatel Lucent World Services Inc. In response, these two assessees, filed returns for the respective assessment years, declaring nil income. Based upon his findings and conclusions in the case of Alcatel –Lucent France in the AY 2006-07 and since facts and circumstances in the case of these two assessees were similar to facts and circumstances obtaining in the case of Alcatel –Lucent France, the AO attributed trading margin of 3.87% on account of various offshore supplies and after considering the deduction on account of market support, risks and functions, net income chargeable to tax and attributable to PE, was worked out at 2.5% of the sale price of the hardware portion of the supplies. The total income assessed in the AYs 2004-05 to AY 2008-09 in the assessment of these two assessees was determined as under:-

(i)

Name of company	A. Y.	Returned income	Assessed income [In ₹]
Alcatel Lucent India Ltd., New Delhi	2004-05	nil	2,47,49,328
-do-	2005-06	nil	2,40,77,073/-
-do-	2006-07	nil	55,90,876/-
-do-	2007-08	nil	1,02,58,238

(ii)

Name of company	A. Y.	Returned income	Assessed income[In ₹]
Alcatel-Lucent World Services Inc., USA	2004-05	nil	8,61,22,454/-
-do-	2005-06	nil	11,30,46,307
-do-	2006-07	nil	3,29,51,266/-
-do-	2007-08	nil	3,84,44,771/-
-do-	2008-09	nil	21,11,48,425/-

Inter alia ,the AO charged interest u/s 234B of the Act.

3. On appeal, though these assessees raised grounds relating to PE and computation of income, these grounds were not pressed before the learned CIT(A). As regards levy of interest u/s 234B of the Act, the only issue disputed before us , the ld. CIT(A) while following the decision of Hon'ble jurisdictional High Court in the case of Director of Income-tax Vs. Jacabs Civil Incorporated/Mitsubishi Corporation (2010) 330 ITR 578 (Delhi) concluded as under in the AY 2004-05 in the case of Alcatel Lucent USA Inc.:-

> *"7. I have carefully considered the submissions made by the appellant in this regard. From the scheme of payment of advance tax provided under the Income-tax Act, the obligation of any assessee to pay advance-tax out of the provisions of section 208 read with section 209 & 210. The method of computation of advance-tax is given in section 209 of the Income-tax Act, 1961. Clause (d) of sub section 1 of section 209 provides that the amount of advance-tax payable by the assessee shall be the amount of income-tax which would be deductible or collectible at source during the said financial year under any provision of this Act from any income. As long as the assessee has discharged its obligation to pay advance-tax as per the provisions of section 208 read with section 209 and section 210, he cannot be held liable for defaulting in payment of advance-tax. Section 234B and section 234C only provides a method of computation of interest in case of default by an assessee to pay advance-tax as stipulated in section 208, 209 and 210 of the Income-tax Act, 1961. In this case, it is undisputed that the tax on the entire income received by the appellant was required to be deducted at appropriate rates by the respective payers u/s 195(2) of the Income-tax Act. Had the payer made the deduction of tax at the appropriate rate, the net tax payable by the appellant would have been nil. Therefore, it is clear that there was no liability to pay advance tax by the appellant. I have carefully gone through the various judgments relied upon by the appellant in this regard. The jurisdictional High Court i.e. Hon'ble Delhi High Court, in recent judgment dated 30th August, 2010 in the case of Director of Income-tax Vs. Jacabs Civil Incorporated/Mitsubishi Corporation (2010) 330 ITR 578 (Delhi), has held that section 195 puts an obligation on the payer, i.e., any person responsible for paying any tax resident, to deduct tax at source at the rates in force from such payments and if payer has defaulted in deducting tax at source, the department can take*

action against the payer under the provisions of section 201. In such a case, the non-resident is liable to pay tax but there is no question of payment of advance-tax and, therefore, it cannot be held liable to pay interest u/s 234B on account of default of the payer in deducting tax at source from the payments made to the appellant. The relevant part of the judgment is quoted below:

> *"8.This clause categorically uses the expression "deductible or collectible at source" and it is this clause which is incorporated by the Uttranchal High Court in the said judgment (supra) in the manner already pointed above. The scheme of the Act in respect of non-residents is clear. Section 195 of the Act puts on obligation on the payer, i.e, any person responsible for paying to a non-resident, to deduct income tax at source at the rates in force from such payments excluding those incomes, which are chargeable under the head 'salaries'. Therefore, the entire tax is to be deducted at source which is payable on such payments made by the payee to the non-resident. Section 201 of the Act lays down the consequences of failure to deduct or pay. These consequences include not only the liability to pay the amount which such a person was required to deduct at source from the payments made to a non-resident but also penalties, etc. Once it is found that the liability was that of the payer and /the said payer has defaulted in deducting the tax at source, the Department is not remedy-less and, therefore, can take action against the payer under the provisions of section 201 of the Income-tax Act and compute the amount accordingly. No doubt, if the person (payer) who had to make payments to the non-resident had defaulted in deducting the tax at source from such payments, the non-resident is not absolved from payment of taxes thereupon. However, in such a case, the non-resident is liable to pay tax and the question of payment of advance tax would not arise. This would be clear from the reading of section 191 of the Act along with section 209(1)(d) of the Act. For this reason, it would not be permissible for the revenue to charge any interest u/s 234B of the Act."*

Similar view has been taken by the other High Courts in various cases, e.g.;

i) Commissioner of Income-tax Vs. Tide Water Marine International Inc. (2009) 309 ITR 85 Uttarakhand,
ii) CIT Vs. Sedco Forex International Drilling Co. Ltd. (2003) 264 ITR 320 Uttarakhand,
iii) Director of Income-tax (International Taxation) Vs. N.G.C. Network Asia LLC (2009) 222 CTR 86 Bombay and
iv) CIT Vs. Madras Fertilizers Ltd. (1984) 149 ITR 703 Madras.

Special Bench of ITAT Delhi has also taken a similar view in the case of Motorola Inc. Vs. DCIT (2005) 96 TTJ 1. Therefore, after carefully going through the submissions of the appellant, the scheme of the Act for computing liability for payment of advance tax and respectfully following various judgments mentioned above, it is held that the appellant is not liable to pay any interest u/s 234B and the Assessing Officer is, accordingly, directed to withdraw the interest levied u/s 234B of the Act."

3.1 Similar findings were recorded by the learned CIT(A) in AYs 2005-06 to 2007-08 in the case of Alcatel Lucent USA Inc. and AYs. 2004-05 to 2008-09 in Alcatel Lucent World Services Inc.

4. The Revenue is now in appeal before us against the aforesaid findings of learned CIT(A) in the AYs. 2004-05 to 2008-09 in the case of these two assessees. The ld. DR while carrying us through the impugned orders and decision of Hon'ble jurisdictional High Court in the case of Director of Income Tax Vs. Jacabs Civil Incorporated/Mitsubishi Corporation (2010) 330 ITR 578 (Delhi), relied upon by the learned CIT(A), contended that the at the time of receipt of payments, the assessee took up the plea that it did not have a PE and, therefore, income was not chargeable to tax and consequently, provisions of section 195 were not applicable while before the learned CIT(A) in the assessment proceedings, the assessee accepted the factum of having PE and admitted that income was chargeable to tax ,but since the entire income was liable to deduction of tax at source , interest u/s 234B could not be levied. The ld. vehemently argued that that the assessee should not be allowed to take the plea that since its income was chargeable to tax and as per sec.195 it was responsibility of payer to deduct tax and for the default of the payer, the assessee should not be visited with liability u/s 234B of the Act. The ld. DR pointed out that the clause (d) read with clause (a) of section 209(1) makes it clear that the words deductible or collectible at source are to be read in relation to the income which has been included in the estimate of current income. Since the assessee did not include the impugned income in the-estimate of current income, the assessee could not be given benefit of the amount of tax

deductible/collectible at source on such income. There was no application from the assessee u/s 195 or u/s 197 for non deduction or less deduction of tax at source. The assessee would have told the payer that it did not have PE in India which was the basis of non-deduction by the payers. Thus, the assessee now cannot be allowed to take benefit that it was payer who defaulted in making deduction and thus, be not visited with levy of interest u/s 234B of the Act. The ld. DR further submitted that Hon'ble Jurisdictional High Court in their decision had made a reference to amended provisions of section 201(3) of the Act. Prior to insertion of the said Amendment by Finance Act No.2 of 2009 w.e.f. 01.04.2010, no time limit was prescribed for invoking the provisions of section 201 of the Act. However, post amendment , the said time limit has already expired in cases where the financial year ended on 31st March, 2007, the ld. DR added. Subsequent to his arguments, the ld. DR submitted a synopsis of his arguments in the following terms:-

"4.4 At the outset it is submitted that the Hon'ble Delhi High Court decided the issue in favour of the assessee on two counts, which are as under :-

*(i) That the clause (d) of section 209(1) categorically uses the word 'deductable or collectable at source' and that u/s 209(1)(d) advance income tax calculated is to be reduced by the amount of tax, which would be "deductable **at** source "*

(ii) Scheme of Act in respect of non-resident was clear. Section 195 of the Act puts an obligation on the payer that any person responsible for paying to a non-resident to deduct income tax at source at the -rates in force. Once it is found that the liability was that of payers and the said payer has defaulted in deducting the tax at source, Department is not remedy less and therefore can take action under the provision of section 201 of the 1. T. Act.

*5. **Peculiar Fact Obtaining in the case**: It is submitted that in the peculiar facts and circumstances of the case wherein consequent upon survey uls 133A, A.O issued notices uls 148 to bring to tax escaped to*

income and held that assessee company had a permanent establishment in India and therefore taxable presence in India. He, thus, held that the profits/income attributable to PE in India was chargeable to tax. On the one hand assessee in this case, at the time of receipt of payment from residents , has taken a stand that it does not have PE or taxable presence in India and therefore provisions of see 195 were not attracted. This enabled the assessee to obtain payment without deduction of tax at source. Thus the assessee has obtained benefit. On the other hand, now at the time of appellate proceedings, after accepting the existence of PE in India, the assessee should not be allowed to take the plea that since its income was 'chargeable to tax' and as per section 195 it was responsibility of payer to deduct the tax and for default of payer the company should not be visited with liability u/s234B of IT ACT.

5.2 ***The Scheme of Advance Tax places primary responsibility on the assessee for payment of tax :****It is respectfully submitted that the scheme of advance tax is to be studied and appreciated. It is also submitted that while interpreting the meaning of the words/phrase deductible or collectable, the whole scheme is to be kept in mind. The word "deductible", it is submitted, cannot be read in isolation. It is submitted that scheme of advance tax u/s 207 onward was to be read together. A conjoint reading of various provisions would make it clear that -the act makes assessee responsible for estimation of its current income and also for payment of advance tax. The Section 207 deals with the liability for payment of advance tax in respect of total income of assessee, which would be chargeable to tax in the assessment year, which is referred to as "current income". The section 208 prescribes condition where advance tax is payable I e where the amount of advance tax liability exceeds a particular monetary limit. . Further section 209 deals with mechanism of computation of advance tax. Section 210 obligates the assessee to pay advance tax on his own accord or in pursuance of order of A.O. As regards section 209(l)(d) ,it is submitted that this is to be read with clause (a) of see 209(1). Further it is submitted that even the clause (d) that which uses the word deductable or collectable has to be read as a whole. Clause is a reproduced as under :-*

"(d) The income-tax calculated under clause (a) or clause (b) or clause (c) shall, in each case, be reduced by the amount of income-tax which would be deductible or collectible at source during the said financial year under any provision of this Act from any income (as computed before allowing any deductions admissible under this Act) which has been taken into account in computing the current income or, as the case may be, the total income aforesaid; and the amount of income-tax as 50 reduced shall be the advance tax payable."

(emphases supplied)

5.3 It would be seen that this clause uses the words' which has been taken into account in computing the current income 'in the language. The clause (d) read with clause (a) of section 209(1) makes it clear that deductable or collectable at source are to be read in relation to the

income which has been included in the estimate of current income. It is submitted that in this particular case, assessee had contended that there was no PE and therefore it had no taxable presence in India. In other words in the absence of PE no part of receipts or income were taxable in India and therefore, the whole amount of receipt was not subject to tax deduction uls 195. In other words, assessee did not include the impugned income in the-estimate of income-tax. It is therefore argued that once the income that would accrue was not included in the current income, assessee could not be given benefit of the amount of tax deductable/collectable at source on such income. It is also submitted that there was no applicable from the assessee u/s 195 or u/s 197 to the A.O for non deduction or less deduction of tax at source. It is submitted that the assessee would have told the payer (in our case telecom companies) that it did not have PE in India which was the basis of non-deduction by the payers. It was further submitted that since during the course of appellate proceedings, assessee for the first time accepted that it had PE by not pressing the ground No.1 of appeal. It may be noted that the appeal order is passed on 31.5.2011. It is respectfully submitted that the assessee now cannot be allowed to take benefit that it was payer who defaulted in making deduction and thus be not visited with levy of interest u/s 234B of the Act. The assessee could not take two contradictory stands at different times. First at the time of payment by contending that it does not have a PE, therefore, income is not chargeable to tax and provisions of section 195 are not applicable. Secondly at the time of assessment proceedings/ appellate proceedings, he accepts the PE and contends that income was chargeable to tax and deduction of tax at source should have been made by the payer uls 195.

5.4 ***Provisions of Section 201 and alternate Remedy: no case of unjust enrichment or charging double compensatory interest:*** *As regards alternate remedy available with the Department uls 201 of the LT. Act as observed by the Hon'ble High Court, it was submitted that in this case subsequent to the survey, A.O invoked provisions of section 148 and made assessment of taxable income after holding that there existed a permanent establishment of assessee in India. By the time appeal came to be decided on 31.5.2011, the department was not left with any remedy to take action uls 201 against the payers who had made payment without deduction of tax u/s 195. A reference was made to amended provisions of section 201(3).It is submitted that there was an amendment by insertion of sub-clause 3 by Finance Act No.2 2009 w.e.f 1.4.2010. It was submitted that prior to insertion no time limit was prescribed for invoking provisions of section 201. However, post amendment the said time has clearly expired in cases where financial year ended on 31.32007 i.e. cases upto A.Y. 2007-08.*

5.5 Section 234B uses the words deducted which has been held mandatory 252 ITR 01 (Supreme Court).

5.6 Section 195 deductibility is always subjected to lot of disputes and litigation, however 209(1)(d) envisages undisputed deductibility. There would be huge possibility of mischief and manipulation of non chargeability of section 234B is taken as gospel with as prayer and receiver will get away with impunity."

5. On the other hand, the ld. AR on behalf of these assessee while referring to the aforesaid decisions in M/s Mitsubishi Corporation (supra) and Motorola Inc.(supra) followed by the ld. CIT(A),referred to a number of decisions in CIT Vs. Madras Fertilisers Ltd., 149 ITR 703 (Mad);CIT Vs. Ronoli Investment (P) Ltd. (1999) 235 ITR 433 (Gujrat);Mitsui Engg. & Ship Building Co. Ltd. Vs. ACIT (2003) 79 TTJ 447 (Del.);CIT Vs. Sedco Forex International Drilling Co. Ltd. (2003) 264 ITR 320 (UTT);Sedco Forex International Drilling Inc. Vs. DCIT, 72 ITD 415;DIT Vs. NGC Network Asia LLC (2009) 313 ITR 187 (Bom.);DDIT Vs. SET Satellite (Singapore) (Pte.) Ltd. (2007) 106 ITD 175 (Mum ITAT);DCIT Vs. PanAmSat International Systems Inc. (2006) 9 SOT 100 (Del. ITAT);Sumitomo Corporation Vs. DCIT (2007) 110 TTJ 302 (Delhi ITAT);Fisons plc. Vs. DCIT (2004) 91 ITD 450 (Mum ITAT);MM Ratnam Vs. I.T.O. (Mumbai)™(62 ITD 21);DCIT Vs. Metapath Software International ltd. (2005) 9 SOT 305 (Delhi ITAT);Van Oord Dredging & Marine Contracts BV (2006) 105 ITD 97 (Mum ITAT) ; Samsung Heavy Industries Co. Ltd. Vs. ADIT (Delhi ITAT) I.T.A. No.5237/D/2010 ;DCIT Vs. Pride Foramer SAS (Delhi ITAT) 24 SOT 59 (2008)and;J DIT Vs. Booz Allen & Hamilton Inc. 107 ITD 313 (2006) (Mum ITAT) while supporting the findings of the ld. CIT(A). The ld. AR added that the entire income being liable to deduction of tax at source in terms of provisions of sec. 195(1) of the Act, these assessees were not liable to pay any interest u/s 234B of the Act.

6. We have heard both the parties and gone through the facts of the case as also the submissions made in the synopsis filed by the ld. DR and the decisions cited by the ld. AR. The only issue before us is as to whether or not the aforesaid two assessees are liable to pay interest u/s 234B of the Act. Indisputably and as pointed out by the learned CIT(A), the tax on the entire income received by these assessees was required to be deducted at source at

appropriate rates by the respective payers u/s 195 of the Act. Section 2(1) of the Act defines “advance tax” to mean the advance tax payable in accordance with the provisions of Chapter XVII-C of the Act. The scheme of provisions of sections 208 and 209 falling in Chapter XVII-C of the Act indicates that in order to compute advance tax, the assessee has to, inter alia, estimate his current income and calculate the tax on such income by applying the rates in force. In terms of provisions of section 209(1)(d) of the Act, the income-tax calculated is to be reduced by the amount of tax which would be deductible at source or collectible at source, which in this case has not been done by the payers, for which these assessees cannot be faulted. Though the ld. DR argued that these assessees represented to the payers that their income was not liable to tax deductible at source, therebeing no PE, no such material in support of this plea has been placed before us nor any such facts and circumstances emerge from the impugned orders. Section 195 of the Act places an obligation on the person responsible for paying any sum to a non-resident, to deduct income tax at source at the rates in force from such payments. The liability to deduct or collect tax at source is that of the payer. It was not the duty of these two assessees. If the payer making payments to the non-resident had defaulted in deducting the tax at source from such payments, the non-resident is required to pay taxes. However, in such a case, the non-resident is liable to pay income-tax and not advance tax, as concluded by the Hon’ble jurisdictional High Court in the decision relied upon by the ld. CIT(A). Therefore, in our opinion, it would not be permissible to levy any interest under Section 234B of the Act for failure to pay advance tax. Once it is found that the liability to deduct tax at source was that of the payer and the payer has defaulted in deducting the tax at source, the concerned authorities could initiate necessary action against the payer in accordance with law under the provisions of Section 201 of the Act and recover the amount which such a person was required to deduct at source from the payments made to a non-resident, along with interest and penalty. Moreover, when the payer remits an amount to a non-resident out of India he claims deduction or allowances under the Income-tax Act for the said sum as an “expenditure”. In terms of provisions of sec. 40(*a*)(*i*), inserted *vide* Finance Act, 1988 with effect from 1-4-1989, payment in respect of royalty, fees for

technical services or other sums chargeable under the Income-tax Act would not get the benefit of deduction if the assessee fails to deduct tax at source in respect of payments outside India which are chargeable under the Act. This provision ensures effective compliance of section 195 of the Act relating to tax deduction at source in respect of payments outside India in respect of royalties, fees or other sums chargeable to tax under the Act. In a given case where the payer is an assessee he will definitely claim deduction under the Act for such remittance and on inquiry if the AO finds that the sums remitted outside India come within the ambit of other sums chargeable to tax under the Act then it would be open to the AO to disallow such claim for deduction. Therefore, in our view, there are adequate safeguards in the Act which prevent revenue leakage. When a duty is cast on the payer to pay the tax at source, on failure, no interest can be imposed on the payee assessee. [Director of I.T. (Int.Taxation) vs.NGC Network Asia LLC,313 ITR 187(Bom).]

6.1 As pointed out by the ld. CIT(A), in this case it is an undisputed fact that the tax on the entire income received by these assessees was required to be deducted at source at the appropriate rates by the respective payers u/s 195 of the Act . The Revenue have not placed before us any material controverting these findings of the ld. CIT(A) nor pointed out any contrary decision so as to enable us to take a different view in the matter. In nutshell , we are not impressed by the arguments of the ld. DR that the instant case is not covered by the aforesaid decision of Hon'ble jurisdictional High Court in Jacabs Civil Incorporated (supra), followed by the ld. CIT(A).In view of the foregoing, especially when the tax was deductible at source from the entire income of these two assessees in terms of provisions of sec. 195(1) of the Act, in the light of view taken in the aforesaid decisions cited on behalf of these assessees, including the view taken by the Honb'le Bombay High Court in NGC Network Asia LLC(supra) and the Hon'ble Jurisdictional High Court in their aforesaid decision in Jacabs Civil Incorporated (supra) , we are of the opinion that these assessees are not liable to pay any interest u/s 234B of the Act. Consequently, we do not find any infirmity in the findings of the ld. CIT(A) and therefore, ground no.1 in these nine appeals is dismissed.

7. No additional ground having been raised before us in terms of residuary ground no.2 in these appeals, accordingly, this ground is dismissed.

8. No other plea or submission was made before us.

9. In result, these nine appeals are dismissed.

Order pronounced in open court .

Sd/-	Sd/-
(I.P. BANSAL)	(A.N. PAHUJA)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

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Copy of the Order forwarded to:-

1. Alcatel Lucent USA Inc. and M/s Alcatel Lucent World Services Inc. C/o Price Water House Cooper, Sucheta Bhawan, 11-A, Vishnu Digamber Marg, New Delhi.
2. Asstt. Director of Income Tax, Circle-1(1), International Taxation, 204,Drum Shaped Building,IP Estate, New Delhi
3. CIT (Appeals)-XXIX, New Delhi
4. CIT concerned.
5. DR, ITAT,'A' Bench, New Delhi
6. Guard File.

By Order,

Deputy/Asstt.Registrar
ITAT, Delhi