

IN THE HIGH COURT OF DELHI AT New Delhi

07.09.2009

**Present: Mr. Sanjeev Sabharwal, Advocate for the appellant.
Ms. Pratibha M. Singh and Mr. Sudeep Chatterjee, Advocate for the
respondent**

**CM No. 7304/07 in ITA 504/2007 DIRECTOR OF INCOME TAX INTERNA Vs.
ERICSSON A. B. NEW DELHI**

**Since it is argued by Mr. Sabharwal, learned counsel for the
appellant/applicant that delay in refiling occurred due to his prolonged
illness, learned counsels for respondent state that they have no objection if
the delay in refiling the appeal is condoned. Ordered accordingly.**

Application is disposed of.

ITA 504/2007

Admit.

Following substantial questions of law arise for consideration.

**1. Whether in law, the Ld. Delhi Tribunal was justified in holding that
the assessee did not have a business connection in India?**

**2. Whether in law, the Ld. Delhi Tribunal was justified in holding that
the consideration for supply of software was not a payment by way of
royalty, and hence, was not assessable both under section 9(1)(vi) of the
Income Tax Act, 1961, as well as under Article 12 of the Double Taxation
Avoidance Agreement between the Government of India and Sweden?**

**Paper book be filed within one month. List on 4th November, 2009, at the end
of after notice miscellaneous matters?**

A.K.SIKRI, J

VALMIKI J.MEHTA, J

September 07, 2009