

IN THE HIGH COURT OF DELHI AT NEW DELHI

07.09.2009

**Present: Mr. Sanjeev Sabharwal, Advocate for the appellant.
Counsel for the respondent.**

ITA No. 397/2007 DIRECTOR OF INCOME TAX Vs. METAPATH SOFTWARE INTNL LTD.

Admit.

Following questions of law arises for consideration:

- 1. Whether Ld. ITAT in the facts and circumstances of the case erred in holding that such software supplies were sale and hence business income and not Royalty in terms of Indo-UK Treaty?**
- 2. Whether Ld. ITAT was correct in law in confirming decision of the Ld. CIT(A) by limiting income from hardware sales at 8%?**
- 3. Whether Ld. ITAT erred in holding that Assessee is not liable for interest under section 234A and 234B of the Income Tax Act, 1961?**

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