

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

**07.09.2009**

**Present: Mr. Sanjeev Sabharwal, Advocate for the appellant. Mr. M.S.Syali, Sr. Adv. with Ms.Mahua Kalra, Advocate for the respondent.**

**ITA No.30/2008 DIRECTOR OF INCOME TAX Vs. C.I.T ALCATEL**

**Admit.**

**Following questions of law arise for consideration:**

- 1. Whether Assessee had business connection in India through its subsidiary?**
- 2. Whether the Indian subsidiary Alcatel Modi Network system Ltd.(ANSIL) constituted Permanent Establishment of the Assessee in terms of Indo-French DTAA read with provisions of Income Tax Act, 1961?**
- 3. Whether any profit accrued to the Assessee for supply of hardware equipment for setting up telecommunication network in India hence taxable?**
- 4. Whether profit accrued to the Assessee for supply of software to its subsidiary (51%) used for installations, setting up and running of the telecommunication network in India.**

**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**