

आयकर अपीलीय अधिकरण, दिल्ली पीठें, नई दिल्ली
INCOME TAX APPELLATE TRIBUNAL, DELHI
BENCHES, NEW DELHI

BENCH: D

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA 2327/DEL/2023 (निर्धारणवर्ष/Assessment Year:2020-21)		
DONALDSON COMPANY INC. 1400 WEST, 94TH STREET, MINNEAPOLIS, UNITED STATES OF AMERICA, USA-55431, USA	Vs.	ACIT INTL TAXATION HSIIDC BUILDING, VANIJYA NIKUNJ, UDYOG VIHAR, PHASE V, GURGAON-122001
अपीलार्थी Appellant		प्रत्यर्थी Respondent
Permanent Account Number of Assessee: AABCD9700A		
अपीलार्थीद्वारा/Appellant represented by:	Sh. Salil Kapoor, Ms. Ananya Kapoor & Sh. Shivam Yadav, Advocates	
प्रत्यर्थीद्वारा/Respondent represented by:	Dr. Shalini Verma, CIT-DR	
सुनवाईकीतारीख/Date of conclusion of hearing:		25.06.2026
घोषणाकीतारीख/Date of pronouncement:		23.09.2026

आदेश / ORDER

PER VIKAS AWASTHY, JUDICIAL MEMBER:

This appeal by the Assessee is directed against the Assessment order dated 18.07.2023 passed u/s 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'), for Assessment Year 2020-21.

2. The facts of the case in brief as emanating from the records are; The assessee is a company incorporated under the laws of the State of Delaware, United States of America and is a tax resident of US. The assessee is engaged in manufacturing of filtration systems. The assessee serves its customers in the industrial and engine markets including dust collection, power generation, specialty filtration, compressed air purification, off-road equipment, industrial compressors, heavy trucks and light vehicles. During the period relevant to the assessment year under appeal, the assessee sold machinery, raw material and finished goods to its subsidiary in India M/s Donaldson India Filter Systems Pvt. Ltd. (DIFS). The assessee has signed a patent, trademark and know-how license agreement with DIFS. The assessee has also signed an Information Technology Service Agreement with DIFS. The assessee received Royalty and Fee for Technical Services (FTS) from DIFS in respect of aforesaid two agreements and has offered the same to tax, as Royalty and FTS. As regards income from sale of raw material, machinery and finished goods to DIFS, no income was offered to tax from said sales. The AO held that since the assessee has PE in India, the profit from Indian sales is chargeable to tax as business profits in India. The AO attributed profit of Rs.2,41,58,817/- on sale of Machinery, Finished goods and raw material in India to the assessee's alleged Permanent Establishment (PE) in India and made addition of the said amount as business income of the assessee.

3. Sh. Salil Kapoor appearing on behalf of the assessee at the outset stated that the assessee has raised jurisdictional issues in ground of appeal Nos. 2 & 3, the assessee wishes to withdraw said legal grounds. He also placed on record a letter from the assessee dated 03 March 2026 to this effect.

3.1 The Id. Counsel appearing on behalf of the assessee submits that the only issue for adjudication before the Tribunal are in Ground Nos. 4 to 10 of appeal

assailing findings of the Ao in holding that the assessee has fixed place Permanent Establishment under Article 5 of India-US DTAA. The Assessing Officer (AO) has held that regional headquarters of DIFS is assessee's fixed place PE in India and has attributed 50% of income from sale of machinery and finished goods and 70% income from sale of raw material to the alleged PE.

3.2 The Id. counsel submits that merely for the reason that DIFS is a subsidiary of the assessee, that would not automatically make it PE of the assessee. The conditions set out under Article 5 of India-US DTAA have to be satisfied before alleging that the subsidiary of assessee is PE as well. Explaining the business model of the assessee, the Id. counsel submits that the assessee supplies machines and raw material to its subsidiaries around the globe including India. DIFS purchases machinery and raw material from the assessee on principal-to-principal basis. The machinery and raw material are sold by the assessee to DIFS at arm's length price. The machinery and raw material etc. sold by the assessee to DIFS are offshore supplies. Referring to sample Invoice and Bill of Lading, the Id. Counsel pointed that against the name of consigner, name of the assessee is mentioned and the name of consignee is DIFS. This shows that title in goods is transferred from assessee to DIFS overseas. DIFS has its own customer base in India. The machines and raw material purchased by DIFS from the assessee are sold by DIFS to its customers in India. The raw material purchased by DIFS from the assessee is also used by DIFS for manufacturing of final goods for sale in India. DIFS has its own manufacturing unit at Manesar, Gurgaon and has its own independent team of experts.

3.3 The assessee also provides Software Support Services to DIFS (assessee's subsidiary) under Information Technology Service Agreement. For said services, the assessee charges FTS. The assessee also allows the subsidiary to use

Trademark, Patent, Know-how, etc. for which a separate License Agreement is executed. The assessee charges royalty for use of trademark, patents, know-how, etc. The Royalty and FTS so received by the assessee from DIFS has been offered to tax in India by the assessee in its return of income. The AO has not disputed the same.

3.4 The Id. counsel submits that the AO has erred in holding that DIFS (subsidiary of assessee) is assessee's fixed place PE in India. The reason for presuming that the assessee has PE in India is information contained in Form 10-K submitted by the assessee and information gathered by the AO from website <https://www.donaldson.com/en-in/contact/>. The Id. counsel has drawn our attention to Form 10-K starting from pages 354 to 426 of the paper book. The said Form 10-K is part of Annual Report for 2019. The Id. Counsel contends that the AO has erred in presuming that consolidated accounts/annual return/Form-K submitted by the assessee are assessee's standalone documents. Whereas, the information given in the said documents is not alone of the assessee but the entire Donaldson group, including assessee its subsidiaries and affiliates worldwide. In Form 10-K under the head **Properties** a complete list of cities and countries where principal administrative, manufacturing and distribution activities are located throughout the world including India is given. It is evident from the list that in India, the principal plant is located in New Delhi (Manesar). The said plant is owned and controlled by DIFS. Apart from New Delhi, the Form-10-K also mention Third Party Logistics provider at Chennai and Mumbai in India. These third-party logistics providers are independent entities appointed by DIFS and not by the assessee. In support thereof, the assessee has placed on record copies of contracts by DIFS with logistics providers at pages 608 to 618 of the paper book.

With regard to website from which the AO has gathered information the Id. Counsel submitted that the said website is of the Donaldson group and not that of the assessee alone. When anyone access the site, based on the IP address, by default it opens the page of country from where the website is accessed. The user has to manually change the region/country. Therefore, the information gathered by the AO from website is that of DIFS and not the assessee.

3.5 With regard to reliance placed by the AO on FORM 10-K, the Id. counsel submitted that the Hon'ble Supreme Court of India in the case of *ADIT Vs. E-Funds IT Solution Inc., reported as 86 taxmann.com 240* has held that reliance placed by the Revenue on Form 10-K furnished before United States Securities and Exchange Commission is misplaced to hold that the assessee has PE in India, it only reflects assets of the group worldwide. The Tribunal in the case of *Oracle Systems Corporation Vs. ADIT reported as 182 taxmann.com 238 (Delhi-Trib.)* has taken a similar view and has held that merely on the basis of Form 10-K it cannot be alleged that the assessee has fixed place permanent establishment.

3.6 The Id. Counsel pointed that in the assessment order, the AO on the basis of information from website of Donaldson group has alleged that the assessee has fixed placed PE in India in the form of Regional Headquarters situated at Naharpur Kasan, Nakhrola (PO), IMT Manesar, Gurgaon. The said regional headquarter is that of DIFS and not the assessee. The AO has wrongly misread the information given in the website as that of the assessee, whereas, the information provided on the website if accessed from India is by default of assessee's Indian subsidiary i.e. DIFS.

3.7 With regard to findings of the AO that DIFS is Dependent Agency PE (DAPE) of assessee within the meaning of Article 5(4) of India-US DTAA, the Id. counsel

contended that DIFS is an independent entity and is not economically or administratively dependent on the assessee. DIFS has its own manufacturing unit in India and is engaged in the business of manufacturing and trading of engine and industrial filters etc. DIFS has its own customer base in India and sells goods to dealers and customers on its own account. The total turnover of DIFS is Rs.282 crores (approximately). The sales by DIFS to the assessee is only Rs.24.83 lacs. The purchases of raw material and finished goods by DIFS from assessee is Rs.29 crores (approximately) as against total purchases of Rs.165 crores. DIFS operates as full risk bearing independent entity. Post delivery of stock, all rewards and risks are passed to DIFS. The transactions between the assessee and DIFS are on principal to principal bases. DIFS neither secure nor conclude any contract on behalf of the assessee. He asserted that the Assessing Officer has failed to show that the conditions set out in Article 5(4) to constitute dependent agency PE are satisfied.

3.8 The Id. counsel for the assessee asserted that the AO has failed to discharge its onus in proving that the assessee has PE in India. He thus sprayed for reversing findings of the AO holding that the assessee has fixed place PE in India and consequential attribution of profits to the alleged assessee's PE in India.

4. Per contra, Dr. Shalini Verma, representing the department vehemently defended the impugned assessment order. Reiterating findings of the AO, the Id. DR submits that the assessee in its website has mentioned that its regional headquarters are located in India. Further, annual report of the assessee confirms that the assessee has principal manufacturing plant at Delhi. This clearly establishes that the assessee has fixed placed of business in India in the form of Regional Headquarters, manufacturing plant in India. The Id. DR further

refers to the findings of AO in para 3.5.2 wherein the AO has noted that the agreement provides that DIFS will promote business of the assessee. The AO has extracted relevant clause from the agreement. The Id. DR submits that the information available on the assessee's website and contents of the agreement with DIFS clearly show that DIFS is assessee's PE in India, as well as, DAPE. The activities of DIFS are wholly directed towards promotion of assessee's business in India. The Id. DR prayed for upholding the assessment order and dismissing appeal of the assessee.

5. We have heard the rival submissions and have examined the orders of lower authorities. We have also considered documents and case laws on which reliance has been placed during the course of submissions.

6. At the outset, the Id. counsel for the assessee has made statement at Bar that the assessee wishes to withdraw ground No. 2 & 3 of appeal. The assessee has filed a letter dated 03.03.2026 to this effect. In light of aforesaid letter from the assessee, ground Nos. 2 & 3 of appeal are dismissed as withdrawn.

7. The ground Nos. 4 to 10 are taken up together as they relate to single issue i.e. allegation of assessee having fixed placed PE in India and consequent attribution of profits to the alleged PE in India. The Assessing Officer has alleged that Regional Headquarters situated at Naharpur Kasan, Nakhrola, IMT Manesar, Gurgaon is assessee's fixed place PE in India. To come to such conclusion, the Assessing Officer has placed reliance on information available on website of the assessee, as well as, Form 10-K which is part of Annual Report for the year 2019 filed before United States Securities and Exchange Commission.

8. Before proceedings further, it would be pertinent to refer to the provisions of Article 5 of India-US DTAA wherein necessary conditions are mentioned to determine fixed place PE as well as DAPE:

ARTICLE 5

PERMANENT ESTABLISHMENT

"1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially :

- (a) a place of management ;*
- (b) a branch ;*
- (c) an office ;*
- (d) a factory ;*
- (e) a workshop ;*
- (f) a mine, an oil or gas well, a quarry, or any other place of extraction of natural resources ;*
- (g) a warehouse, in relation to a person providing storage facilities for others ;*
- (h) a farm, plantation or other place where agriculture, forestry, plantation or related activities are carried on ;*
- (i) a store or premises used as a sales outlet ;*
- (j) an installation or structure used for the exploration or exploitation of natural resources, but only if so used for a period of more than 120 days in any twelve-month period ;*
- (k) a building site or construction, installation or assembly project or supervisory activities in connection therewith, where such site, project or activities (together with other such sites, projects or activities, if any) continue for a period of more than 120 days in any twelve-month period ;*
- (l) the furnishing of services, other than included services as defined in Article 12 (Royalties and Fees for Included Services), within a Contracting State by an enterprise through employees or other personnel, but only if:*
 - (i) activities of that nature continue within that State for a period or periods aggregating more than 90 days within any twelve-month period ; or*
 - (ii) the services are performed within that State for a related enterprise [within the meaning of paragraph 1 of Article 9 (Associated Enterprises)].*

3. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include any one or more of the following:

- (a) the use of facilities solely for the purpose of storage, display, or occasional delivery of goods or merchandise belonging to the enterprise ;
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display, or occasional delivery ;
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise ;
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise ;
- (e) the maintenance of a fixed place of business solely for the purpose of advertising, for the supply of information, for scientific research or for other activities which have a preparatory or auxiliary character, for the enterprise.

4. Notwithstanding the provisions of paragraphs 1 and 2, where a person—other than an agent of an independent status to whom paragraph 5 applies - is acting in a Contracting State on behalf of an enterprise of the other Contracting State, that enterprise shall be deemed to have a permanent establishment in the first-mentioned State, if :

- a. he has and habitually exercises in the first-mentioned State an authority to conclude on behalf of the enterprise, unless his activities are limited to those mentioned in paragraph 3 which, if exercised through a fixed place of business, would not make that fixed place of business a permanent establishment under the provisions of that paragraph ;
- b. he has no such authority but habitually maintains in the first-mentioned State a stock of goods or merchandise from which he regularly delivers goods or merchandise on behalf of the enterprise, and some additional activities conducted in the State on behalf of the enterprise have contributed to the sale of the goods or merchandise ; or
- c. he habitually secures orders in the first-mentioned State, wholly or almost wholly for the enterprise.

5. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent, or any other agent of an independent status,

provided that such persons are acting in the ordinary course of their business. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise and the transactions between the agent and the enterprise are not made under arm's length conditions, he shall not be considered an agent of independent status within the meaning of this paragraph.

6. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other."

Article 5(1) and 5(2)(a) to 5(2)(k) of the DTAA refers to the conditions to constitute a fixed place permanent establishment and Article 5(4) and 5(5) sets out the criteria for determining agency PE.

9. It is no more *res integra* that onus lies on the Assessing Officer to prove that a foreign assessee has PE in India in terms of Article 5 of the DTAA. The AO has alleged that the Regional Headquarters situated at Naharpur Kasan, Nakhrola, IMT Manesar, Gurgaon is assessee's fixed place PE in India. The findings of the AO that the assessee has PE in India are primarily based on Form 10-K report and the information gathered from website of 'Donaldson group'. First we deal with reliance by AO on Form 10K report. The Form 10-K is part of Annual Report of the entire group filed before the US Securities & Exchange Commission. The said report contains consolidated statements of earnings, comprehensive income, assets, liabilities, Balance Sheet of Donaldson Company Inc and its subsidiaries. The Hon'ble Supreme Court of India in the case of *ACIT vs. E-Funds IT Solution Inc. (supra)*, where the Department laid heavy reliance on Form 10K report filed before United Securities and Exchange Commission to hold that the assessee has PE in India. The Hon'ble Apex Court held that reliance on

Form 10-K report is misplaced, as it shows assets of the group worldwide. The relevant excerpts from decision of the Hon'ble Court reads as under:

"14. Reliance placed by the Revenue on the United States Securities and Exchange Commission Form 10K Report, as has been correctly pointed out by the High Court, is also misplaced. It is clear that the report speaks of the e-Funds group of companies worldwide as a whole, which is evident not only from going through the said report, but also from the consolidated financial statements appended to the report, which show the assets of the group worldwide."

The co-ordinate bench of the Tribunal in the case of *Oracle Systems Corporation (Supra)* while adjudicating the issue of determination of PE in India, followed the decision rendered in the case of *E-Funds IT Solution Inc. (supra)* and held that reliance placed on report in Form 10-K is flawed as it refers to worldwide activities of the group.

10. Further, the AO on basis of information available on website has drawn conclusion that the Regional Headquarters situated at Naharpur Kasan, Nakhrola, IMT Manesar, Gurgaon is assessee's fixed place PE in India. The principal test to ascertain as to whether an enterprise (foreign assessee) has fixed place of business in India is, the physical disposal of the premises to the said enterprises. In the case of *Formula One World Championship Ltd. vs CIT*, 80 *taxmann.com* 347 (SC) has held:

"27. The principal test, in order to ascertain as to whether an establishment has a fixed place of business or not, is that such physically located premises have to be 'at the disposal' of the enterprise. For this purpose, it is not necessary that the premises are owned or even rented by the enterprise. It will be sufficient if the premises are put at the disposal of the enterprise. However, merely giving access to such a place to the enterprise for the purposes of the project would not suffice. The place would be treated as 'at the disposal' of the enterprise when the enterprise has right to use the said place and has control thereupon."

The Hon'ble Apex Court referring to Interpretation of OECD Article 5 relating to PE by Klaus Vogel observed:

"32. Taking cue from the word 'through' in the Article, Vogel has also emphasised that the place of business qualifies only if the place is 'at the disposal' of the enterprise. According to

him, the enterprise will not be able to use the place of business as an instrument for carrying on its business unless it controls the place of business to a considerable extent. He hastens to add that there are no absolute standards for the modalities and intensity of control. Rather, the standards depend on the type of business activity at issue. According to him, 'disposal' is the power (or a certain fraction thereof) to use the place of business directly. Some of the instances given by Vogel in this behalf, of relative standards of control, are as under:

XXXX

XXXX

33. OECD commentary on Model Tax Convention mentions that a general definition of the term 'PE' brings out its essential characteristics, i.e. a distinct "situs", a "fixed place of business". This definition, therefore, contains the following conditions:

-	the existence of a "place of business", i.e. a facility such as premises or, in certain instances, machinery or equipment.
-	this place of business must be "fixed", i.e. it must be established at a distinct place with a certain degree of permanence;
-	the carrying on of the business of the enterprise through this fixed place of business. This means usually that persons who, in one way or another, are dependent on the enterprise (personnel) conduct the business of the enterprise in the State in which the fixed place is situated.

34. The term "place of business" is explained as covering any premises, facilities or installations used for carrying on the business of the enterprise whether or not they are used exclusively for that purpose. It is clarified that a place of business may also exist where no premises are available or required for carrying on the business of the enterprise and it simply has a certain amount of space at its disposal. Further, it is immaterial whether the premises, facilities or installations are owned or rented by or are otherwise at the disposal of the enterprise. A certain amount of space at the disposal of the enterprise which is used for business activities is sufficient to constitute a place of business. No formal legal right to use that place is required. Thus, where an enterprise illegally occupies a certain location where it carries on its business, that would also constitute a PE. Some of the examples where premises are treated at the disposal of the enterprise and, therefore, constitute PE are: a place of business may thus be constituted by a pitch in a market place, or by a certain permanently used area in a customs depot (e.g. for the storage of dutiable goods). Again the place of business may be situated in the business facilities of another enterprise. This may be the case for instance where the foreign enterprise has at its constant disposal certain premises or a part thereof owned by the other enterprise. At the same time, it is also clarified that the mere presence of an enterprise at a particular location does not necessarily mean that the location is at the disposal of that enterprise.

[Emphasized by us]

The Regional Headquarters at Manesar, Gurgaon is stated to be manufacturing unit of DIFS and not of the assessee. Under Article 5 of the India-US DTAA, a PE must satisfy the criteria i.e. a fixed place of business is "at the disposal" of foreign entity. Mere reliance on information gathered from website is not sufficient to hold that the premises is fixed place of business. To qualify

the test of “at the disposal” what is required to prove is that the premises, facilities or installations are used for carrying business by the foreign assessee. Except from the information collected from website, the AO has not brought on record any material to discharge its onus to show that the said premises was at disposal of the assessee to carry its business in India. There is no finding of fact in the impugned assessment order that the alleged fixed place situated at Manesar Gurgaon was at the disposal of the assessee. Merely that DIFS is subsidiary of assessee, ipso facto cannot be a reason to hold that the premises of DIFS is at the disposal of the assessee for conducting business. The AO has failed to discharge his burden to prove that the conditions set out in Article 5 (1) and 5(2)(a) to (k) of India-US DTAA are satisfied.

11. The Assessing Officer has further alleged that DIFS is assessee’s DAPE. The first condition to hold an enterprise in India to be a DAPE is that it should not be of an independent status. The total turnover of DIFS is reported to be Rs.282 crores, as against that the sales made by DIFS to the assessee is of minuscule amount of Rs.24.28 lacs. The total amount of raw material & finished goods purchased by DIFS from the assessee is Rs.29 cores and the total purchases of DIFS is Rs.165 crores. These facts have not been disputed by the Revenue. The above financial position clearly establishes that DIFS is not economically dependent on the assessee. DIFS has its own independent manufacturing plant. The assessee has placed on record sample purchase orders, copy of DIFS with logistics providers, proof of ownership of land at village Naharpur Kasan, District Gurgaon to show that DIFS to show that DIFS is an independent entity. The assessee has also placed on record sample invoices and Bill of Lading to show that goods are sold by the assessee to DIFS. This indicates that the transactions between assessee and DIFS are on principal to principal. Further, nowhere in the assessment order, the Assessing Officer has referred to any material to show

that DIFS has authority to conclude contract on behalf of the assessee or DIFS habitually secures orders on behalf of assessee. Not even a single instance has been cited by the AO where DIFS has concluded contract on behalf of the assessee or has secured orders from any of the customers on behalf of assessee.

12. The AO in para 3.5.2 of the impugned order has referred to Clause 7 of agreement that mentions about Marketing Advertisement and Promotion. The said excerpts of agreement extracted in the assessment order are from Patent, Trademark, and Knowhow License Agreement (available at Page 221 to 239 of the paperbook). Undisputedly, the assessee has already offered income from the said segment to tax as Royalty and the AO has accepted the same. The 'licensed products' referred to in Clause 7 of the agreement are given in Schedule- I to the aforesaid agreement. The sale of machinery, raw material is a different segment and does not form part of the License Agreement (supra). The AO cannot refer to the terms of the agreement from a segment which is not under dispute. Therefore, reference to said agreement to hold that the activities of DIFS were wholly dedicated for promotion of assessee's products is flawed.

Therefore, findings of the AO that the DIFS is assessee's DAPE in India are devoid of any merit. Thus, the mandatory conditions of Article 5(4) of the India-US DTAA to constitute DAPE are absent in the present case.

13. The AO has failed to show that mandatory conditions set-out in Article 5(4) & (5) of the DTAA are satisfied, therefore, no DAPE exists in the present case. We find no merit in findings of the AO in holding that the assessee has fixed place PE or DAPE in India. Accordingly, assessee succeeds on ground of appeal Nos. 4 to 9.

14. In Ground No. 10 of appeal, the assessee has assailed attribution of profits. Since we have held that the assessee does not have any PE or DAPE in India, the

question of attribution of profits does not arise. Accordingly, ground no. 10 of appeal is allowed.

15. Other grounds of the assessee i.e. ground Nos. 11 to 14 are either consequential or are in support of ground nos. 4 to 10, therefore, requires no separate adjudication.

16. In the result, appeal of the assessee is partly allowed in the terms aforesaid.

Order pronounced in the open Court on Wednesday the 23rd day of September, 2026.

Sd/-

**NAVEEN CHANDRA
ACCOUNTANT MEMBER**

Sd/-

**VIKAS AWASTHY
JUDICIAL MEMBER**

Delhi

Dated: 23.09.2026

Copy to:

1	DONALDSON COMPANY INC., 1400 WEST, 94TH STREET, MINNEAPOLIS, UNITED STATES OF AMERICA, USA-55431,
2	ACIT INTL TAXATION , HSIIDC BUILDING, VANIJYA NIKUNJ, UDYOG VIHAR, PHASE V, GURGAON-122001, HARYANA
3	THE PCIT / CIT,
4	THE D.R., ITAT, DELHIBENCH
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I.T.A.T., DELHI**