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

+ ITA 203/2017 & CM APPL.18989/2022

MICROSOFT REGIONAL SALES CORPORATION, USA

..... Appellant

Through: Mr. Nageswar Rao and Ms. Deepika  
Agarwal, Advocates.

Versus

DEPUTY DIRECTOR OF INCOME TAX

..... Respondent

Through: Mr. Kunal Sharma, Advocate.

21

+ ITA 432/2019 & CM APPL.20132/2019

M/S MOL CORPORATION

..... Appellant

Through: Mr. Nageswar Rao and Ms. Deepika  
Agarwal, Advocates.

Versus

ASSISTANT COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Ruchir Bhatia and Ms. Mansie  
Jain, Advocates.

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Date of Decision: 19<sup>th</sup> May, 2022

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA**



## J U D G M E N T

### MANMOHAN, J (Oral):

1. On 10<sup>th</sup> March, 2017, this Court had admitted the present batch of matters and framed the following question of law:

*“Whether in the circumstances of the case and placing reliance on the case of **Director of Income Tax Vs. Infrasoft Ltd. [2014] 264 CTR 329**, the remand on the question of royalty on shrink wrapped computer software was justified?”*

2. Subsequently, in pursuance to the impugned remand orders, the Assessing Officer, Dispute Resolution Panel (DRP) as well as ITAT have decided the matter. In fact, the Income Tax Appellate Tribunal (‘ITAT’), in remand proceedings has decided the issue of royalty in favour of MOL Corporation on 14<sup>th</sup> February, 2022 and M/S Microsoft Regional Sales Pte. Ltd.(MRSC) on 13<sup>th</sup> April, 2022 respectively.

3. In view of the subsequent orders passed by the ITAT, the present appeals are disposed of as infructuous.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

MAY 19, 2022  
AS