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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 105/2025
COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION-2, NEW DELHI

.....Appellant

Through: Mr Sunil Kumar Agarwal, SSC, Mr
Shivansh B Pandya, Mr Viplav
Acharya, JSCs and Mr Utkarsh
Tiwari, Advocate.

versus

HCL GREAT BRITAIN LTD.

.....Respondent

Through: Mr Aditya Vohra and Mr Shashvat
Dhamija, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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22.04.2025

CM APPL. 23288/2025(condonation of delay)

1. For the reasons stated in the application, the delay of 331 days in filing the captioned appeal is condoned.
2. The application stands disposed of.

CM APPL. 23289/2025(exemption)

3. Exemption is allowed, subject to all just exceptions.
4. The application stands disposed of.

ITA 105/2025

5. The learned counsel for the parties' state that connected appeal being ITA No.65/2025 *Commissioner of Income Tax International Taxation-2, New Delhi v. HCL Great Britain Ltd* involving similar issues in respect of prior assessment year has already been admitted *vide* order dated



17.03.2025.

6. In view of the above, the present appeal is admitted on the following two questions: -

“1. Whether on the facts and circumstances of the case and in law, the Hon’ble ITAT has erred by not appreciating that the income of the Respondent-assessee is in the nature of Fee for Technical Services/Fee chargeable to tax under Section 9(1)(vii) of the Income Tax Act, 1961 for Included Services (FTS/FIS) rendered by it to HCLT for the business of HCLT carried on by HCLT in India for a client, which in this case, is located outside India?

2. Whether on the facts and circumstances of the case and in law, the Hon’ble ITAT has erred in holding that both HCLT and the Respondent-assessee are jointly rendering services and therefore, it is a case of revenue sharing between HCLT and the Respondent assessee qua the foreign customers of HCLT?”

7. List for hearing along with ITA Nos.552/2024, 65/2025, & 89/2025 on 16.07.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 22, 2025

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[Click here to check corrigendum, if any](#)