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

+ ITA 109/2025

JCB INDIA LIMITED

.....Appellant

Through: Mr Vishal Kalra, Mr S.S. Tomar, Mr
Ankit Sahni and Mr Anil Kumar,
Advocates.

versus

THE DEPUTY COMMISSIONER OF INCOME
TAX, CIRCLE 13(1), NEW DELHI

.....Respondent

Through: Mr Gaurav Gupta, senior standing
counsel with Mr Shivendra Singh and
Mr Yojit Pareek, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **23.04.2025**

CM No. 23678/2025

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

CM No. 23679/2025

3. For the reasons stated in the application, the delay in re-filing the appeal is condoned.
4. The application stands disposed of.

ITA 109/2025

5. Issue notice.
6. The learned counsel appearing for the respondent accepts notice.
7. With the consent of the learned counsel for the parties, the present appeal is taken up for hearing.



8. The appellant [Assessee] has filed the present appeal impugning an order dated 15.10.2024 passed by the learned Income Tax Appellate Tribunal [ITAT] in ITA No.512/Del/2022 in respect of assessment year [AY] 2017-18.

9. The said appeal was preferred by the assessee being aggrieved by the final assessment order passed under Section 143(3) read with Section 144C(13) and Section 144B of the Income Tax Act, 1961 [the Act].

10. The principal controversy which fell for consideration of the Tribunal was regarding the arm's length price of the royalty paid by the appellant to its associate enterprises located overseas.

11. We note that the Tribunal had remitted the matter to the transfer pricing officer to determine the arm's length price of the international transaction in terms of its earlier decision in respect of AY 2013-14 [ITA 7200/Del/2017, decided on 31.05.2019]. The Tribunal had also observed that it had passed the said order to the aforesaid effect for "taking a consistent view in the matter".

12. The appellant now points out that the order dated 31.05.2019 passed by the learned ITAT in ITA No.7200/Del/2017 in respect of AY 2013-14 was the first round of disputes before the learned ITAT. The matter had thereafter travelled once again to the learned ITAT in respect of AY 2013-14 [being ITA No.2327/Del/2022 captioned JCB India Ltd. v. ACIT]. The Tribunal had disposed of the said appeal in terms of an order dated 21.02.2025 and therefore, the directions as issued by the learned ITAT on 31.05.2019 – which were relied upon by the Ld. ITAT – may not be relevant.

13. We have also briefly perused the order dated 21.02.2025 passed by



the learned ITAT in the Assessee's case in respect of AY 2013-14. Considering the same, we consider it apposite to remand the matter to the learned ITAT to consider afresh in the light of the subsequent decision rendered by the Tribunal in the Assessee's own case: order dated 21.02.2025 in ITA No.2327/Del/2022.

14. In view of the above, the impugned order is set aside and the matter is remanded to the learned ITAT to consider it afresh.

15. The appeal is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 23, 2025

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