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

+ **ITA 144/2023**  
+ **ITA 145/2023& CM Appl.11869/2023**  
+ **ITA 146/2023& CM Appl.11873/2023**  
+ **ITA 147/2023& CM Appl.11878/2023**  
+ **ITA 148/2023& CM Appl.11879/2023**  
+ **ITA 149/2023& CM Appl.11881/2023**  
+ **ITA 150/2023& CM Appl.11885/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION-3

..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing  
Counsel.

versus

SALESFORCE.COM SINGAPORE PTE. LTD. .... Respondent

Through: Mr Vishal Kalra with Ms Rajnandini  
Shukla, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

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**14.03.2023**

**[Physical Hearing/Hybrid Hearing (as per request)]**

1. These appeals concern Assessment Year (AY) 2011-12 to 2017-18.
2. The short issue which arises for consideration is: whether subscription fee received by the respondent/assessee is royalty, as contended by the appellant/revenue, in terms of Section 9(1)(vi)(b) and/or under Article 12(3)(b) of the India-Singapore DTAA.

*ITA 144/2023 and connected matters*

*Page 1 of 2*



3. Mr Vishal Kalra, who appears on advance notice, says that *prima facie*, the issue seems to be covered by the Supreme Court in the case of *Engineering Analysis Centre of Excellence (P.) Ltd. Vs. CIT*, 432 ITR 471 (SC).
4. Mr Kalra informs us, that in another matter raising a similar issue i.e., ITA 86/2023, which was disposed of on 15.02.2023, the appellant/revenue had, in fact, conceded that the issue is covered by the aforementioned judgment of the Supreme Court.
5. Mr Bhatia says, that he will examine the facts obtaining in ITA No.86/2023.
6. List the matters on 15.03.2023.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**MARCH 14, 2023/pmc**

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

*ITA 144/2023 and connected matters*

*Page 2 of 2*