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

(78)

+ ITA 150/2025 & CM APPL. 29405/2025

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC and Mr. Abhishek
Anand, Advocate.

versus

AMAZON WEB SERVICES, INC

.....Respondent

Through: Mr. Porus Kaka, Sr. Advocate with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal, Mr. Manish Kanth, Ms.
Manisha Sharma, Advocates.

(103)

+ ITA 154/2025 & CM APPL. 29646/2025

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC and Mr. Abhishek
Anand, Advocate.

versus

AMAZON WEB SERVICES, INC

.....Respondent

Through: Mr. Porus Kaka, Sr. Advocate with
Mr. Rohit Jain, Mr. Aniket D.
Agrawal, Mr. Manish Kanth, Ms.
Manisha Sharma, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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15.05.2025

1. It *prima facie*, appears that there are no substantial questions of law that arise in the present appeals as the issue as to whether the fees for cloud



computing is taxable as royalty, fees for technical services or fees for included services in terms of the relevant double taxation avoidance agreement is covered in favour of the Assessee and against the Revenue by the decision of the Supreme Court in *Engineering Analysis Centre of Excellence (P) Ltd. v. CIT : (2022) 3 SCC 321*.

2. While Mr. Bhatia, the learned counsel for the Revenue, is unable to controvert the same, he requests for some accommodation. Mr. Kaka, the learned senior counsel appearing for the Assessee stoutly objects to the same.

3. Notwithstanding the above, we consider it apposite to reluctantly accede to Mr. Bhatia's request.

4. List on 22.05.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 15, 2025/sms

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