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

+ ITA 182/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

TATA NYK SHIPPING PTE LTD.Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with
Mr. Aditya Vohra & Mr. Tanmay
Dhakras, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **13.03.2026**

1. Mr. Aditya Vohra, learned counsel for the respondent/assessee, at the outset, submitted that the Assessing Officer has recorded a finding that the Singapore entity is only a conduit entity introduced in bid to derive benefit in India, whereas the Income Tax Appellate Tribunal (*hereinafter referred to as 'the Tribunal'*) has recorded a finding that the entity in Singapore has commercial assets and operations in Singapore since 2010 and it has also been filing return of income. Based on this fact, the Tribunal in preceding year has held in favour of the assessee and that the assessee is entitled to benefit under the India-Singapore Double Taxation Avoidance Agreement.

2. He submitted that an appeal being **ITA 148/2024** titled *The Commissioner of Income Tax - International Taxation -3 v. Tata NYK Shipping PTE Ltd.*, which was filed by the Department against the previous



order passed by the Tribunal, has been dismissed by this Court vide order dated 18.03.2024.

3. He further submitted that the question which Mr. Bhatia, learned Senior Standing Counsel for the appellant/Department is seeking to raise essentially falls in the realm of finding of facts and no question of law, much less a substantial question of law arises.

4. Having heard learned counsel for the parties, including the submissions made by Mr. Bhatia, we are of the view that the Tribunal has arrived at a correct conclusion after appreciating the material on record and such finding recorded by the Tribunal in the previous order has been upheld by this Court vide its order dated 18.03.2024.

5. We, therefore, do not find any reason to interfere in our appellate jurisdiction under Section 260A of the Income Tax Act, 1961, wherein involvement of a substantial question of law is *sine qua non*. The appeal, therefore, fails.

6. The appeal is dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 13, 2026

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