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

+ **ITA 292/2025**

**COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION-2, NEW DELHI**Appellant

Through: Mr. Suhil Aggarwal, SSC, Ms. Priya
Sarkar, Mr. Viplav Acharya, JSCs
and Mr. Utkarsh Tiwari, Adv.

versus

ITOCHU CORPORATIONRespondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr.
Prakash Kumar, Adv.

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **12.08.2025**

CM APPL. 49271/2025

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

CM APPL. 49270/2025

3. For the reasons stated in the application, delay of 225 days in filing appeal is condoned.
4. The application is disposed of.

ITA 292/2025

5. Issue notice. Mr. Prakash Kumar, accepts the notice for respondent.
6. It is agreed by learned counsel for the parties that they shall file written submissions along with the judgments they intend to rely upon. Liberty is granted to the counsel for the respondent to file the complete



record which was there before the ITAT along with the submissions. The same be filed within four weeks.

7. The issue which arises for consideration (pending hearing on admission) in this appeal is whether the ITAT is right in holding that the ITOCHU India and other agents do not constitute dependent agent PE of the appellant in terms of India-Japan Double Taxation Avoidance Agreement.

8. Renotify on 12.01.2026

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 12, 2025

ss