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

+ **ITA 305/2024 & CM APPL 33489/2024**

**THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -1** Appellant

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann, Mr. Pratyaksh
Gupta, Advs.

versus

AXA FRANCE VIE Respondent

Through: Mr. Gaurav Jain, Mr. Shubham
Gupta, Advs.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

30.05.2024

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CAV 262/2024

Since learned counsels for the caveator/respondents have entered appearance, the caveat stands discharged.

CM APPL 33489/2024

Bearing in mind the disclosures made, the delay in re-filing the appeal is condoned.

The application shall stand disposed of.

ITA 305/2024

1. Notice. Since the respondent is duly represented, no further steps need be taken.

2. We take note of the Income Tax Appellate Tribunal having rested its decision in respect of payment of ceding commission on a judgment rendered by the Madras High Court in the case of **CIT vs.**



M/s Royal Sundaram Alliance Insurance Company Ltd. [Judgment dated 18 January 2019 passed in W.P.(C) 642/2019 and other connected matters] as also of the Mumbai Bench in **General Insurance Corpn. of India vs. Assistant Commissioner of Income-tax (TDS) 1(2), Mumbai** [Judgment dated 13 January 2019 passed in ITA No. 4479/2007 and other connected matters].

3. Our attention was additionally drawn to the judgment of the Bombay High Court in **Principal Commissioner of Income-tax vs. Tata AIG General Insurance Co. Ltd.**, [Judgment dated 19 August 2019 passed in ITA No. 533/2017]. However, there is no view rendered by the jurisdictional High Court.

4. We, consequently, admit this appeal on the following question of law:-

“A. Whether on the facts and circumstances of the case and in law, the Tribunal erred in holding that no TDS is required to be deducted on the payment of ceding commission as per Section 40(a)(ia) of the Income Tax Act, 1961?”

5. List again on 19.09.2024.

YASHWANT VARMA, J.

PURUSHAINDR KUMAR KAURAV, J.

MAY 30, 2024

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