



\$~15

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

+ **ITA 4/2023**

INTERNATIONAL MANAGEMENT GROUP (UK) LIMITED

..... Appellant

Through: Mr Prakash Kumar & Ms Rashmi
Singh, Advs.

versus

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

Through: Mr Zoheb Hossain, Sr. Standing
Counsel with Mr Vipul Aggarwal &
Mr Parth Semwal, Advs.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

06.01.2023

%

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

CM Appl. 271/2023

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

ITA 4/2023

2. We are informed by counsel for the parties, that some of the issues which arise in the instant appeal also arise in ITA 218/2017.

2.1 Mr Prakash Kumar, who appears on behalf of the appellant, in this behalf, has drawn our attention to the order dated 20.03.2017 passed in ITA 218/2017, which is appended on page 50 of the case file.

ITA 4/2023

page 1 of 2



3. Counsel for the parties submit, that the appeal can be admitted, with the questions of law framed for consideration by the Court in ITA 218/2017.

3.1 The questions of law framed for consideration are extracted hereunder:

“(i) Did the ITAT err in holding that the business income was divisible under the India-UK DTAA, though it arose out of a single contract having regard to Articles 7 and 13 of India-UK DTAA?

(ii) Whether the ITAT erred in holding that services provided by IMG to BCCI under the Service Agreement dated 24.09.2009 qualify as fee for technical services in terms of Article 13(4)(c) of the DTAA between India and UK?”

4. Accordingly, the appeal is admitted. The question shown in paragraph 3.1 will be considered in the instant appeal as well.

5. Issue notice.

5.1 Mr Zoheb Hossain accepts notice on behalf of the respondent/revenue.

6. List the matter on 16.05.2023, with ITA 218/2017 and other connected matters.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 6, 2023/r

ITA 4/2023

[Click here to check corrigendum, if any](#)
page 2 of 2