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

+ ITA 427/2024

**CADENCE DESIGN SYSTEM (INDIA) PVT. LTD**

.....Appellant

Through: Mr. Salil Kapoor, Ms. Ananya Kapoor, Mr. Vibhu Jain and Mr. Tarun Chanana, Advs.

versus

**PRINCIPAL COMMISSIONER OF INCOME TAX-1**

.....Respondent

Through: Mr. Sanjay Kumar, SSC along with Ms. Easha Kadian, JSC.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

% **09.08.2024**

**CM APPL. 45613/2024 (Ex.)**

Allowed, subject to all just exceptions.

The application stands disposed of.

**ITA 427/2024**

1. We take note of identical questions which have already been admitted for consideration in ITA 405/2024. Consequently, we admit this appeal.

2. Let this appeal be tagged with ITA 405/2024 to be called on the date fixed.

3. The appeal shall stand admitted on the following questions of law:-

A. Whether in view of the facts and circumstances of the case and in law, the Income Tax Appellate Tribunal



[“**Tribunal**”] has erred in holding that the rate of Dividend Distribution Tax [“**DDT**”] shall be determined as per Section 115-O of the Income Tax Act, 1961 [“**Act**”] which is in substance and effect a tax on dividend income of non-resident shareholders and that the beneficial rate of tax of 15% under Article 10 of the India-Mauritius and India-US Double Taxation Avoidance Agreement [“**DTAA**”] would not be applicable?

B. Whether the decision of the Special Bench of the Tribunal in the case of **Deputy Commissioner of Income Tax v. Total Oil India P. Ltd.** [(2023) 104 ITR (Trib) 1] lays down the correct law?

4. List again on 11.09.2024.

**YASHWANT VARMA, J**

**RAVINDER DUDEJA, J**

**AUGUST 09, 2024/RW**