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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 511/2024**  
**VOLVO INFORMATION TECHNOLOGY AB**

.....Appellant

Through: Mr Ajay Vohra, Sr Advocate with Mr  
Neeraj Jain, Ms Shaily Gupta and Ms  
Somya Jain, Advocates.

versus

DCIT

.....Respondent

Through: Mr Sunil Kumar Agarwal, SSC, Mr  
Shivansh B Panday, Mr Viprav  
Acharaya, JSCs and Mr Utkarsh  
Tiwari, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MS. JUSTICE SWARANA KANTA SHARMA**

**ORDER**

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**07.10.2024**

1. Issue notice.
2. The learned counsel for the respondent accepts notice.
3. The appellant has filed the present appeal projecting the following questions for consideration of this Court:-

“(i) Whether on the facts and circumstances of the case, the final assessment order, having been passed on the basis of DRP Directions issued with invalid/ unverifiable handwritten Document Identification Number, is valid and sustainable in law?

(ii) Whether on the facts and circumstances of the case and in law, the final assessment order passed



under section 143(3) r.w.s 144C(13) of the Act is barred by limitation and therefore, is liable to be quashed?

(iii) Whether on the facts and circumstances of the case and in law, the Tribunal erred in confirming the action of the assessing officer in treating the payments received from Indian group companies as Fees for Technical Services in terms of Article 12 of the India-Sweden Double Tax Avoidance Agreement?

(iv) Whether on the facts and circumstances of the case and in law, the Tribunal was correct in confirming the reclassification of payments as FTS in the year under appeal despite the payments made under the same facts and agreements, having been accepted as 'Royalty' in earlier years?

(v) Whether the impugned order passed by the Tribunal is based on grossly perverse understanding of undisputed facts and incorrect application of settled legal principles?"

4. We note that the questions (i) and (ii) strictly do not apply and do not arise in this case as the said issues were not argued before the learned Income Tax Appellate Tribunal and the Tribunal was requested to keep the same open.

5. Admit.

6. The only question of law that arises in the present appeal is:

“Whether on the facts and circumstances of the case and in law, the Tribunal erred in confirming the action of the assessing officer in treating the payments received from Indian group companies as Fees for Technical Services in terms of Article 12 of the India-Sweden Double Tax Avoidance Agreement?”



7. List for consideration on 17.02.2025.

**VIBHU BAKHRU, J**

**SWARANA KANTA SHARMA, J**

**OCTOBER 07, 2024**

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*Click here to check corrigendum, if any*