



\$~91

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

+ ITA 523/2024

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3Appellant

Through: Mr. Assem Chawla, SSC with Ms.
Pratishtha Chaudhary, Adv.

versus

SUPERB MIND HOLDING LTD.Respondent

Through: Mr. Salil Aggarwal, Sr. Adv. with Mr.
Uma Shankar and Mr. Madhur
Aggarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

15.10.2024

%

1. Issue notice.
2. The learned counsel for the respondent accepts notice.
3. The Revenue has filed the present appeal impugning an order dated 05.03.2024 passed by the learned Income Tax Appellate Tribunal (hereafter *the ITAT*) in ITA No.1568/Del/2022 in respect of assessment year 2018-19.
4. The learned counsel appearing for the Revenue has projected the following substantial questions of law for consideration of this Court:

“1. Whether on the facts and circumstances of the case and in law, the Hon’ble Income Tax Appellate Tribunal (“ITAT”) has erred in holding that the Assessee is entitled to claim the benefits as envisioned under the extant Indo-Mauritius Double Tax Avoidance Agreement (“DTAA”).

2. Whether on the facts and circumstances of the case and



in law, the Hon'ble ITAT was right in disregarding the provisions of Article 27A of the DTAA for the purposes of evaluating the claim of eligibility of the Assessee to the benefits of Article 13 of the DTAA.”

5. Admit.
6. List for hearing on 19.02.2025.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

OCTOBER 15, 2024

A

Click here to check corrigendum, if any