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

+ ITA 552/2024

PR. COMMISSIONER OF INCOME TAX INTERNATIONAL
TAXATION-2, NEW DELHIAppellant

Through: Counsel (appearance not given).

versus

HCL SINGAPORE PTE. LTD.Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr.
Neeraj Jain, Mr. Aditya Vohra and
Mr. Shashvat Dhamija, Advs.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **13.11.2024**

CM APPL. 66131/2024 (Exemption)

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

CM APPL. 66130/2024 (delay)

3. For the reasons stated in the application, delay of 122 days in filing the present appeal is condoned.
4. Accordingly, the present application is disposed of.

ITA 552/2024

5. The Revenue has preferred the present appeal under Section 260A of the Income Tax Act, 1961 (hereafter *the Act*) impugning a common order dated 20.12.2023 passed in ITA No. 537/Del/2021 in respect of assessment year (AY) 2012-13. The Revenue has projected the following questions for



consideration of this Court:

“1. Whether on the facts and circumstances of the case and in law, the Hon’ble ITAT has erred by not appreciating that the income of the Respondent-assessee is in the nature of Fee for Technical Services/Fee chargeable to tax under Section 9(1)(vii) on the Income Tax Act, 1961 for Included Services (FTS/FIS) rendered by it to HCLT for the business of HCLT carried on by HCLT in India for a client, which in this case, is located outside India?

2. Whether on the facts and circumstances of the case and in law, the Hon’ble ITAT has erred in holding that both HCLT and the Respondent-assessee are jointly rendering services and therefore, it is a case of revenue sharing between HCLT and the Respondent-assessee qua the foreign customers of HCLT?

3. Whether on the facts and circumstances of the case and in law, the impugned judgment is perverse to the extent that additional evidence filed on behalf of the Appellant has neither been admitted nor rejected?”

6. The appeal is admitted on the said questions.

7. List for hearing on 10.12.2024.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 13, 2024

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Click here to check corrigendum, if any