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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 63/2025**

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

Through: Mr. Sunil Agarwal, SSC with Mr.
Shivansh B. Pandya, Mr. Viplav
Acharya, Ms. Priya, JSC and Mr.
Utkarsh Tiwari, Advocates

versus

HCL GREAT BRITAIN LTDRespondent

Through: Mr. Neeraj Jain and Mr. Aditya
Vohra, Advocate

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

% **11.03.2025**

CM APPL. 14622/2025

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

CM APPL. 14621/2025

3. Having regard to the contents of the application, the delay of 236 days in filing the appeal is condoned.
4. The application stands disposed of.

ITA 63/2025

5. The appeal is admitted on the following questions of law:-

"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. List for hearing on 03.04.2025.
7. Connect with Income Tax Appeal No. 552/2024.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

MARCH 11, 2025

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