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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 65/2025**

COMMISSIONER OF INCOME TAX
INTERNATIONAL TAXATION-2, NEW DELHIAppellant

Through: Mr Sunil Aggarwal, SSC, Mr
Shivansh B Pandya, Mr Viplav
Acharya, JSCs and Mr Utkarsh
Tiwari, Advocate.

versus

HCL GREAT BRITAIN LTDRespondent

Through: Mr Neeraj Jain, Mr Aditya Vohra and
Mr Shasvat Dhamija, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

% **17.03.2025**

CM APPL. 15299/2025(condonation of delay)

1. For the reasons stated in the application, the delay of 226 days in filing the captioned appeal is condoned.
2. The application stands disposed of.

CM APPL. 15300/2025(Exemption)

3. Exemption is allowed, subject to all just exceptions.
4. The application stands disposed of.

ITA 65/2025

5. The learned counsel for the parties state that connected appeal being ITA No.552/2024 captioned *Pr. Commissioner of Income Tax International Taxation-2, New Delhi v. HCL Singapore Pte. Ltd.* involving similar issues in respect prior assessment year has already been admitted *vide* order dated 13.11.2024 on the following questions of law:



“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) of 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. They submit that except question no.3, other questions as raised in the present appeals are common.

7. In view of the above the present appeal is admitted on the following two questions: -



“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) of 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?

8. List for hearing along with ITA No.552/2024 on 03.04.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

MARCH 17, 2025

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Click here to check corrigendum, if any