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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 705/2023

PR. COMMISSIONER OF INCOME TAX-1 Appellant

Through: Mr Sanjay Kumar, Sr Standing
Counsel with Ms Hemlata Rawat,
Standing Counsel.

versus

EXPEDITORS INTERNATIONAL (INDIA)

PVT. LTD.

..... Respondent

Through: Mr Deepak Chopra with Mr Rohan
Khare and Mr Priyam Bhatnagar,
Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

19.12.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

1. We have heard learned counsel for the parties. The following questions of law arise for consideration by the Court:

- (a) Whether the Income Tax Appellate Tribunal [in short, "Tribunal"] misdirected itself in law and on facts in upholding the deletion of adjustments directed by the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"] vis-à-vis royalty?
- (b) Whether the Tribunal has erred in law and on facts in deleting the addition made with regard to expenses amounting to Rs. 1,81,052/- incurred by the respondent/assessee on discarded software?

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2. List the matter on 23.02.2024.
3. Liberty is given to the counsel for the parties to file additional written submissions on issues that are not common with ITA 698/2023.
4. The additional submissions will not exceed two (2) pages each and will be filed within ten (10) days from today.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 19, 2023/pmc

Click here to check corrigendum, if any

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