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

+ **ITA 75/2023**

GODADDY.COM LLC

..... Appellant

Through: Mr G.C. Srivastava and Mr Kalrav
Mehrotra, Advs.

versus

**DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 1(3)(1),
INTERNATIONAL TAXATION, NEW DELHI** Respondent

Through: Mr Puneet Rai, Sr. Standing Counsel
with Mr Nikhil Jain, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **10.02.2023**

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

1. This appeal concerns Assessment Year (AY) 2015-2016.
2. We are told that insofar as the other AYs are concerned, the appeals filed by the appellant have been admitted and a question of law has been framed.
3. Learned counsel for the parties inform us that the question of law is common to the instant appeal as well as the connected appeals, i.e., ITA Nos.261/2019 and 891/2018.
4. Accordingly, the instant appeal is admitted and the following question of law is framed :

Whether in the facts of the case and in law, the Tribunal erred in holding that the income received by the appellant as a consideration for providing domain registration services amounted to 'royalty' under Section 9(1)(vi) of the Income Tax Act, 1961?

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5. List the appeal on 27.02.2023.
6. Learned counsel for the parties will file their written submissions, not exceeding three pages each, at least five days before the next date of hearing.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

FEBRUARY 10, 2023

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Click here to check corrigendum, if any