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

% *Date of decision: 04.06.2021*

\+ **W.P.(C) 3243/2021**

M/S NESTLE SA ..... Petitioner

Through : Mr. Porus Kaka, Sr. Advocate with Mr. Prakash Kumar and Mr. Divesh Chawla, Advocates.

versus

ASSESSING OFFICER CIRCLE (INTERNATIONAL TAXATION)-2(2)(2), NEW DELHI ..... Respondent

Through : Mr. Zoheb Hossain, Sr. Advocate.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE TALWANT SINGH

[Court hearing convened via video-conferencing on account of COVID-19]

RAJIV SHAKDHER, J.: (ORAL)

1. Mr. Zoheb Hossain, who appears for the respondent/revenue, cannot but accept that the issue raised in the present petition is covered by the judgement of this Court dated 22.04.2021, passed in W.P.(C) 9051/2020 titled *'Concentrix Services Netherlands B V v/s. Income Tax Officer TDS & Anr.'*.

2. Accordingly, impugned orders dated 04.01.2021 and 11.03.2021 are set aside. The writ petition is disposed of in the aforesaid terms.

3. Consequently, a certificate under Section 197 of the Income Tax Act, 1961 will be issued in favour of the petitioner, indicating therein, that the rate of tax, on dividend, as applicable qua the petitioner is 5% under India-Swiss DTAA.

RAJIV SHAKDHER, J

TALWANT SINGH, J

JUNE 4, 2021/pa

Click here to check corrigendum, if any