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

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Decision delivered on: 17.07.2023

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W.P.(C) 9313/2023 & CM APPL. 35453/2023

SIEMENS INDUSTRY SOFTWARE NV Petitioner

Through: Mr Vishal Kalra and Ms Kusum Sapna, Advs.

versus

THE ASSISTANT COMMISSIONER OF INCOME TAX
(INTERNATIONAL TAX) CIRCLE 3(1)(2),
NEW DELHI & ANR. Respondents

Through: Mr Aseem Chawla, Sr Standing Counsel with Mr Utsav Jain and Mr Aditya Gupta, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

RAJIV SHAKDHER, J. (ORAL):

1. Issue notice.
- 1.1 Mr Aseem Chawla, learned senior standing counsel, accepts notice on behalf of the respondents/revenue.
2. Given the direction that we propose to issue, Mr Chawla says that he does not wish to file a counter-affidavit, and he will argue the matter based on the record presently available with the court.
- 2.1 Therefore, with the consent of learned counsel for the parties, the matter is taken up for hearing and final disposal, at this stage itself.



3. This writ petition concerns Assessment Year (AY) 2019-20.
4. In short, the petitioner's grievance is that because of the initial error in the return filed concerning tax deducted at source, [i.e., in Form 26Q], by an entity going by the name, Axiscades Engineering Technologies Limited [in short, "AETL"], the reassessment proceeding was triggered against the petitioner.
5. The record discloses that the incorrect TDS return showed that the petitioner had received an amount equivalent to Rs.1,09,94,821/- from AETL.
 - 5.1 This was an error, given the fact that the entity which received money from AETL was Siemens Industry Software (India) Pvt. Ltd. [in short, "SISPL"].
6. Consequently, the rectification and/or revision in the TDS return submitted by AETL was carried out.
7. Mr Vishal Kalra, who appears on behalf of the petitioner, submits that the revised Form 26AS, which was downloaded by the petitioner on 24.04.2023, discloses that the error has been corrected.
8. Resultantly, no withholding tax in relation to the subject transaction is reflected in the revised Form 26AS, which concerns the petitioner.
9. Given the aforesaid position, Mr Chawla cannot but accept, that the prayers made in the writ petition would have to be allowed.
 - 9.1 It is ordered accordingly.
 - 9.2 The impugned orders and notices are set aside.
10. The Assessing Officer (AO) will take next steps in law, only if deemed necessary.



11. The writ petition is disposed of, in the aforesaid terms.
12. Consequently, pending interlocutory application shall stand closed.
13. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 17, 2023

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