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

\+ ITA 148/2024, CM APPL. 12825/2024

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, SSC with Ms. Deeksha Gupta, Adv.

versus

TATA NYK SHIPPING PTE LTD ..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra and Mr. Hardeep Singh, Advs.

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\+ ITA 162/2024 & CM APPL. 13774/2024

THE COMMISSIONER OF INCOME TAX –
INTERNATIONAL TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, SSC with Ms. Deeksha Gupta, Adv.

versus

TATA NYK SHIPPING PTE LTD. ..... Respondent

Through: Mr. Ajay Vohra, Sr. Adv. with Mr. Aditya Vohra and Mr. Hardeep Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **18.03.2024**

Mr. Bhatia, learned counsel appearing in support of the appeals fairly concedes that the question of treaty shopping would not arise in the facts and circumstances of the present case and the questions posited would consequently and necessarily answered in light of the decision rendered by the Division Bench of the Court in **Blackstone Capital Partners (Singapore) Vi Fdi Three Pte. Ltd. vs. Assistant Commissioner of Income-tax (International Taxation)** [(2023) 452 ITR 111]. The decision in *Blackstone* speaks of the impermissibility of going behind or questioning the Tax Residency Certificate ["**TRC**"]. The limited grounds on or circumstances in which a TRC may be questioned or doubted had been lucidly explained by the Supreme Court in **UOI & Anr. vs. Azadi Bachao Andolan & Anr.** [(2004) 10 SCC 1] and **Vodafone International Holidays BV vs. UOI & Anr.** [(2012) 6 SCC 613]. In the absence of any factual foundation having been laid in place or alluded to by the appellant and which would qualify the tests laid down in *Azadi Bachao and Vodafone International*, we are of the considered opinion that no substantial question of law arises.

In view of the aforesaid, the instant two appeals fail and shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 18, 2024/*neha*