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

\+ W.P.(C) 17400/2024, CM APPL. 74064/2024 & CM APPL. 74065/2024

COPERION GMBH .....Petitioner

Through: Mr. Piyush Kaushik and Mr. Tanveer Zaqi, Advocates.

versus

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION) -1 NEW DELHI & ANR. .....Respondents

Through: Mr. Puneet Rai, Sr. Standing Counsel alongwith Mr. Ashvini Kumar, Mr. Rishabh, JSCs, Mr. Nikhil Jain and Ms. Srishti Sharma, Advocates.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

O R D E R

% **17.12.2024**

W.P.(C) 17400/2024 & CM APPL. 74064/2024

1. Issue notice.

2. Learned counsel appearing for the respondents accepts notice.

3. The petitioner has filed the present petition impugning an order dated 21.11.2024 passed under Section 197 of the Income Tax Act, 1961 (hereafter *the Act)* whereby the petitioner has been granted benefits of a lower withholding tax (@ 13% excluding surcharge and educational cess) in respect of revenues of ₹.2,57,45,280/-.

4. It is the petitioner's case that it had requested for lower rate of withholding tax in respect of projected revenues of ₹ 23,00,00,000/- (Twenty-three Crores) which it claimed to have received from Technimont SPA India Project Office (hereafter *Technimont*). The petitioner had also submitted two work orders issued by Technimont as well as the estimated

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quantum of work that would be executed pursuant to the said two work orders.

5. The petitioner is not aggrieved by the rate of withholding tax, which has been determined (@ 13% excluding surcharge and educational cess); its grievance stems from confining the said withholding tax to an amount of ₹.2,57,45,280/-. According to the petitioner, the said amount is possibly covered under a single work order.

6. Petitioner contends that it had furnished its submissions alongwith relevant material, which has not been considered by the Assessing Officer (AO).

7. Mr. Rai, learned counsel appearing for the Revenue fairly states that the matter may be remanded to the AO for determining afresh in the light of the submissions made by the petitioner in its writ petition as well as the submissions filed before the AO, as is apparent that some of the submissions have not been considered.

8. In view of the above, we set aside the impugned order and remand the matter to the AO for consideration afresh, in the light of the averments made in the present petition as well as the submissions filed by the petitioner.

9. We request the AO to pass a final order within a period of four weeks from date.

10. The petition is disposed of in the aforesaid terms.

11. Pending applications also stand disposed of.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024/*kct* *Click here to check corrigendum, if any*

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