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

\+ W.P.(C) 7032/2025 & CM Appl No.31733/2025

GODADDY.COM LLC .....Petitioner

Through: Dr. Shashwat Bajpai, Mr. Soumit Ganguli and Mr. Sarthak Tripathi, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(3)(1) .....Respondent

Through: Mr. Sanjay Kumar, SSC with Ms. Monica Benjamin, Easha, Advs.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R
22.05.2025

1. Issue notice.

2. Mr. Kumar, learned Senior Standing Counsel, appearing for the respondent, accepts notice.

3. The petitioner has filed the present petition praying as under:

> "a) Issue a writ in the nature of mandamus directing the Respondent/Ld. AO to pass the appeal effect Order and grant the consequential refund of excess TDS, aggregating Rs. 71,57,73,620/- for AY 2016-17 to AY 2019-20 and AY 2021-22, which includes statutory interest calculated up to 31.05.2025, together with all up to date statutory interest u/s 244A of the Act thereon until the actual date of payment, as the action of the Respondent/Ld. AO is

unjust, arbitrary and against the provisions of the Act.

b) Issue any other Writ, order or Direction which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

c) To allow the writ petition with cost in favour of the Petitioner and against the Respondents"

4. The petitioner had filed its return of income under Section 139(1) of the Income Tax Act, 1961 [**Act**] on 29.09.2016 declaring a total income of ₹93,23,40,477/-. The petitioner further claimed that an additional amount of ₹96,56,25,598/-, being income not chargeable to tax under the India–US Double Taxation Avoidance Agreement [**DTAA**], was also earned. The petitioner company is a tax resident of the United State of America. Thereafter, the petitioner filed its returns for the Assessment Year (AY) 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22. The returns filed by the petitioner for AY 2016-17, 2018-19, 2019-20, and 2021-22 were selected for scrutiny. Draft assessment orders under Section 144(C)(1) of the Act were passed holding that the income which the petitioner claimed was not chargeable to tax was, in fact, chargeable under the Act as fees for technical services under Section 9(1)(vii) of the Act. The petitioner filed objections to the draft assessment orders before the Dispute Resolution Panel [**DRP**]. However, the petitioner's contentions did not find favour with the DRP, and the final assessment order was passed. The petitioner appealed the final assessment order before the Income Tax Appellate Tribunal [**ITAT**]. The appeal preferred by the petitioner was allowed by a common order dated 01.01.2025.

5. The petitioner's grievance is that appeal effect order has not yet been passed and therefore, the refund due to the petitioner has not been processed.

6. Mr. Kumar, the learned counsel appearing for the Revenue fairly states that four months have elapsed since the date of the order passed by the learned ITAT allowing the petitioner's appeals, and that the appeal effect orders are required to be passed.

7. Accordingly, we direct the concerned authorities to pass appeal effect orders and process the refund due to the petitioner along with applicable interest, in accordance with law, as expeditiously as possible, preferably within a period of eight weeks from date.

8. The petition stands disposed of. The pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 22, 2025
dr

Click here to check corrigendum, if any