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

\+ ITA 672/2025

COMMISSIONER OF INCOME TAX -INTERNATIONAL TAXATION-3

.....Appellant

Through: Mr Ruchir Bhatia, SSC and Mr Anant Mann, JSC.

versus

SALESFORCE.COM SINGAPORE PTE. LTD.

.....Respondent

Through: Mr S S Tomar, Mr Vishal Kalra and Mr Anil Kumar, Advocates.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **24.11.2025**

1. This appeal filed under Section 260A of the Income Tax Act, 1961 (the Act) lays challenge to the order dated 04.07.2025 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No.2119/Del/2025 which relates to the Assessment Year (AY) 2022-23 whereby the ITAT has allowed the appeal filed by the respondent/Assessee.

2. Mr Ruchir Bhatia, learned SSC appearing for the Appellant fairly states that the issue involved in this appeal is covered against the appellant/ Revenue and in favour of the respondent/Assessee relating to the earlier AYs 2010-11 to 2016-17, in terms of the judgment of this Court in ***Commissioner of Income Tax, International Taxation v. Sales Force.com Singapore PTE. Ltd 2024 165, Taxmann.com 580 (Delhi)*** and also ITA 567/2024 and ITA 568/2024 decided on 11.12.2024 and 12.12.2024 relatable AYs 2018-19 to 2021-22 in the Assessee’s own case.

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3. We have been informed that the appeals against the aforesaid decisions of this Court have been dismissed by the Supreme Court.

4. If that be so, for parity of reasons, as no substantial question of law arises in this appeal, the same is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

NOVEMBER 24, 2025

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