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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ ITA 341/2025

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -2 .....Appellant

Through: Mr. Ruchir Bhatia SSC with Mr. Anant Mann JSC and Mr. Abhishek Anand, Adv.

versus

INFLOW TECHNOLOGIES (SINGAPORE) PTE LTD. .....Respondent

Through: Appearance not given.

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

O R D E R

% 10.09.2025

CM APPL. 52771/2025 CM APPL. 52772/2025 (Delay)

1. These are two applications seeking the condonation of 20 days delay in filing and also 355 days delay in refiling the appeal.

2. For the reasons stated in the applications, we condone the delay in refiling as well as the delay in filing the appeal.

3. Accordingly, the applications are disposed of as allowed.

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4. This appeal lays a challenge to an order dated 09.02.2024 passed by the Income Tax Appellate Tribunal in an appeal filed by the Revenue/Appellant herein being ITA No. 397/Del/2023, which relates to Assessment Year 2019-20.

5. The grounds urged by the Revenue in that appeal were the following :

> *"l. Whether on the facts and circumstances of the case, the Ld. CIT(A) erred in holding that re-sale of hardware and software products in India by M/s. Inflow Technologies _.(Singapore) Pte. Ltd. Is not taxable in India as 'Royalty' u/s. 9(1)vi) of the Income Tax Act, 1961 r/w Article 12 of India- Singapore DTAA.*
> *2. Whether on facts and circumstances of the case, the Ld. CIT(A) erred in holding that taxability of income from sale of software to independent distributors is not taxable as royalty u/s 9(1)(vi) of the I.T.Act, 1961 in absence of PE in Mia*
> *3. The appellant craves to add, amend, modify or alter any grounds of appeal at any time or before the hearing of appeal."*

6. ITAT by relying upon the judgment of the Supreme Court in ***Engineering Analysis Center of Excellence Pvt. Ltd. Vs. CIT [2021] 125 taxman.com 42,*** deleted the addition.

7. The submission of Mr. Bhatia is that the appeal has been filed because during the relevant time, a review petition was filed before the Supreme Court seeking review of the judgment in the case of ***Engineering Analysis Center of Excellence Pvt. Ltd.*** (supra). According to him the review petition has been dismissed. He concede to the fact that the issue, which arises for consideration in this appeal, is covered against the Revenue/Appellant and in favour of the Assessee in terms of the aforesaid judgment.

8. If that be so, no substantial question of law arises for consideration in this appeal. Appeal is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 10, 2025/*dd*