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IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision : 06.02.2026

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W.P.(C) 1721/2026 CM APPL. 8413/2026 CM APPL. 8414/2026

LINDSTROM SERVICES INDIA PRIVATE LIMITED

.....Petitioner

Through: Ms Ananya Kapoor, Ms Soumya
Singh and Mr. Aanjul, Advs.

versus

**DEPUTY/ASSISTANT COMMISSIONER OF INCOME TAX,
TRANSFER PRICING - 2(2)(2) NEW DELHI & ANR.**

.....Respondents

Through: Mr. Gaurav Gupta, Sr. SC, Mr.
Shivendra Singh & Mr. Yojit Pareek,
Jr. SC with Mr. Surya Jindal, Adv.**CORAM:****HON'BLE MR. JUSTICE DINESH MEHTA****HON'BLE MR. JUSTICE VINOD KUMAR****DINESH MEHTA, J. (ORAL)**

1. The petitioner has preferred the present writ petition laying challenge to an order dated 05.01.2026 (Annexure P-1) passed under Section 92CA(3) of the Income Tax Act, 1961 (*hereinafter referred to as 'the Act of 1961'*) by the Transfer Pricing Officer, TP 2(2)(2), Delhi (*hereinafter referred to as 'TPO'*).

2. Ms Ananya Kapoor, learned counsel for the petitioner submitted that during the course of proceedings before the TPO, a show cause notice dated 04.12.2025 was issued requiring the petitioner to file its reply in relation to the four agreements which were relied upon by him. And when the



petitioner asked for the copies of the referred agreements, he refused to give the same by stating that the Act of 1961 does not envisage providing copies of such agreements.

3. Learned counsel for the petitioner submitted that unless copies of the agreements are supplied to the petitioner, it cannot take defence as required inasmuch as the 'parties involved in the agreements' and the 'nature of agreements' so also the 'activities involved' may differ from business to business and country to country and in absence of supplying clauses of such agreements, the petitioner's right to file reply and defend its cause more particularly in relation to the price to be charged by the so called similar parties has been adversely affected.

4. Mr. Gaurav Gupta, learned Senior Standing Counsel for the respondents, on the other hand, submitted that the agreements are available on 'Royalty stat database' and that the petitioner could have downloaded such agreements, if it so desired. He further submitted that the petitioner simply wants to buy time and also that the objection(s) which the petitioner seeks to raise before the TPO can well be raised before the Dispute Resolution Panel (DRP), when the matter is ultimately referred to the DRP.

5. In rejoinder, Ms. Ananya Kapoor, learned counsel for the petitioner submitted that the price, which has been determined by the DRP is binding upon the Assessing Officer and once that the pricing is freezed, it will be very difficult for the petitioner to unsettle the same even before the DRP and again in absence of the copies of the relevant agreements, nothing can be challenged.

6. Learned counsel submitted that the apprehension of the respondents' counsel that the petitioner wants to buy time is absolutely misplaced. She



submitted that the petitioner won't mind if the Court provides a timeline for providing copies of the agreements and filing reply by the petitioner so also passing of final order. She conceded that if this Court grants this indulgence, the time limit for passing final order by the TPO be extended. While informing that last date of passing final order by TPO was 31.01.2026 and that order has since been passed, she requested that the order passed by TPO be set aside and the time for passing the order to be passed by the TPO be extended upto 28.02.2026.

7. Having heard learned counsel for the parties, we are of the view that the petitioner's prayer in the backdrop of the submissions, is not unreasonable. It is the settled position of law that any authority is bound to provide copies of the relied upon documents.

8. There may be variety of agreements and factors including the 'nature of business' and the 'nature of transactions' and the 'goodwill involved' of a contracting party. Since the issue raised by the respondent is that the petitioner had paid excess royalty, we are of the view that unless copies of the agreements, on the basis whereof, the TPO is proceeding against the petitioner are provided to the petitioner, its right to defend his cause will be adversely impacted.

9. We are, therefore, persuaded to allow the writ petition and set aside the order dated 05.01.2026, as the same has been passed without providing copies of the relied upon agreements to the petitioner.

10. The order dated 05.01.2026 passed by the TPO is set aside and he is directed to supply copies of the relied upon agreements to the petitioner on or before 15.02.2026. He may redact the name of the parties to maintain confidentiality of the parties. Upon receipt of the agreements, it shall be



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required by the petitioner to file its reply latest by 02.03.2026. On the reply being filed, the TPO shall pass fresh order by 16.03.2026.

11. All the timelines of the proceedings before TPO and DRP shall stand extended by 45 days *qua* which the petitioner shall be precluded from raising any objection.

12. Pending application(s) are disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

FEBRUARY 6, 2026/ddd