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

\+ ITA 127/2026 CM APPL. 10258/2026 CM APPL. 10259/2026

COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION-3, DELHI

.....Appellant

Through: Mr. Puneet Rai, SSC, Mr. Ashvini Kumar, Mr. Gibran, JSCs, and Mr. Rishabh Nangia, Adv.

versus

M/S VERITAS STORAGE SINGAPORE PTE LTD

.....Respondent

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Nikhil Gupta, Mr. Rochit Abhishek, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **12.05.2026**

1. By way of instant appeal, the Income Tax Department has challenged the order dated 22.08.2025 passed by the Income Tax Appellate Tribunal Delhi "D" Bench (ITAT) (*hereinafter referred to as "the Tribunal*") in ITA No. 1913/Del/2023.

2. A perusal of the impugned order passed by the Tribunal shows that the Tribunal has relied upon its earlier judgment in the case of **TSYS Card Tech Ltd v. DCIT, Circle- 3 (1)(1), International Taxation, New Delhi** rendered in ITA No. 2006/Del/2022.

3. Mr. Tarun Gulati, learned Senior Counsel for the respondent-assessee submitted that the said judgment of the Tribunal rendered in **TSYS Card Tech Ltd.** (supra) has been affirmed by a Division Bench of this Court vide a judgment dated 16.07.2024 titled as **The Commissioner of Income Tax – International Taxation-3 v. TSYS Card Tech Ltd.** rendered in ITA No. 165/2024.

4. Mr. Puneet Rai, learned Senior Standing Counsel for the appellant is not in a position to dispute the aforesaid position.

5. The present appeal is, therefore, rejected in the light of the judgment of this Court in ITA No. 165/2024 rendered on 16.07.2024, whereby the view of the Tribunal in the case of **TSYS Card Tech Ltd.** (supra) has been affirmed.

6. The appeal along with the pending applications is also disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MAY 12, 2026/*dd*