$~46

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

\# **CNR No. DLHC010479382026**

\+ ITA 794/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 .....Appellant

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

versus

TATA NYK SHIPPING PTE LTD. .....Respondent

Through: Mr. Aditya Vohra, Ms. Shubhra Goyal and Mr. Tanmay Dhakras, Advs.

CORAM:
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD
HON'BLE MS. JUSTICE RENU BHATNAGAR

O R D E R

% 05.10.2026

1. The instant appeal under Section 260A of the Income Tax Act has been filed by the Appellant challenging the Order dated 15.04.2026 passed by the Income Tax Appellate Tribunal, Delhi Branch in ITA No. 18/DEL/2025 for the Assessment Year 2016-17.

2. It is stated that the order dated 25.03.2022 passed by the Commissioner of Income Tax passed in CIT Appeal has been quashed by the Income Tax Appellate Tribunal *vide* Order dated 09.03.2023 in ITA No.1067/Del/2022. The Revenue filed an appeal being ITA No. 162/2024 against the Order dated 09.03.2023 passed by the Income Tax Appellate

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 08/10/2026 at 11:37:47

Tribunal. This Court vide an order dated 18.03.2024 dismissed the appeals being ITA No. 162/2024 filed by the Revenue against the Respondent herein in view of the Judgment passed by the Apex Court in UOI & Anr. vs. Azadi Bachao Andolan & Anr. **[(2004) 10 SCC 1]** and Vodafone International Holidays BV vs. UOI & Anr. **[(2012) 6 SCC 613]** and this Court in Blackstone Capital Partners (Singapore) Vi Fdi Three Pte. Ltd. vs. Assistant Commissioner of Income-tax (International Taxation) **[(2023) 452 ITR 111].** The Order dated 18.03.2024 passed by this Court in ITA 162/2024 reads as under:-

> *"Mr. Bhatia, learned counsel appearing in support of the appeals fairly concedes that the question of treaty shopping would not arise in the facts and circumstances of the present case and the questions posited would consequently and necessarily answered in light of the decision rendered by the Division Bench of the Court in Blackstone Capital Partners (Singapore) Vi Fdi Three Pte. Ltd. vs. Assistant Commissioner of Income-tax (International Taxation) [(2023) 452 ITR 111]. The decision in Blackstone speaks of the impermissibility of going behind or questioning the Tax Residency Certificate ["TRC"]. The limited grounds on or circumstances in which a TRC may be questioned or doubted had been lucidly explained by the Supreme Court in UOI & Anr. vs. Azadi Bachao Andolan & Anr. [(2004) 10 SCC 1] and Vodafone International Holidays BV vs. UOI & Anr. [(2012) 6 SCC 613]. In the absence of any factual foundation having been laid in place or alluded to by the appellant and which would qualify the tests laid down in Azadi Bachao and Vodafone International, we are of the considered opinion that no substantial question of law arises.*
>
> *In view of the aforesaid, the instant two appeals fail*

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 08/10/2026 at 11:37:47

and shall stand dismissed. ”

3. In view of the above, the present appeal is disposed of.

SUBRAMONIUM PRASAD, J

RENU BHATNAGAR, J

OCTOBER 5, 2026
hsk/KG

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 08/10/2026 at 11:37:47