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DIRECT TAXATION UPDATES
INCOME TAX LAW

Newsletter - May & June 2026 Edition



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- **Denso International Asia Co. Ltd. v. ACIT (International Taxation), ITA No. 3421/Del/2023, dated 9 May 2026 passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench**

- **FireEye Ireland Limited v. ACIT, ITA Nos. 825/Del/2023 & 3701/Del/2023 dated June 5, 2026passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench**
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- **Purvi Nihal Shah v. ITO, Ward 27(2)(1), dated 22.06.2026 ITA No. 470/Mum/2026 (AY 2018-19) Passed by the Hon’ble Income Tax Appellate Tribunal, Mumbai Bench "J" (SMC)**

In **May & June 2026 Edition** of the Luthra and Luthra Law Offices India - **'Direct Tax Monthly Newsletter'**, we have covered some of the pertinent developments in the field of Direct Taxation Law recently.

INCOME TAX

RECENT LEGISLATIVE DEVELOPMENTS

Income-tax (Amendment) Ordinance, 2026

Ref: Gazette of India Extraordinary, Part II, Section 1, June 5, 2026 (Ordinance No. 2 of 2026)

The Ordinance exempts FIIs and BIS from income tax on interest and capital gains from government securities by inserting entries 13D and 13E in Schedule IV of the Income-tax Act, 2025. Earlier, FII interest on such securities was subject to 20% withholding and related capital gains were taxable. The exemption, effective from April 1, 2026, is subject to furnishing information in the prescribed form, which remains awaited. Issued during Parliament's recess, the Ordinance will require ratification as a Finance Bill and aligns with the RBI's expansion of Fully Accessible Route securities to new 15, 30 and 40-year G-sec tenors.

Income-tax Rules, 2026 and CBDT Administrative Measures

Ref: CBDT Notifications, April-June 2026

The CBDT notified the Income-tax Rules, 2026, effective April 1, 2026, as the operational framework under Section 533 of the 2025 Act, replacing the 1962 Rules. Key changes include higher exemption limits for children's education, hostel allowances, meals and gifts; 50% HRA exemption for four more cities; revised PAN-quoting thresholds; notified AY 2026-27 ITR forms and corrigenda for ITR-3, ITR-5 and ITR-6. CBDT also issued FY 2026-27 compulsory scrutiny guidelines covering foreign assets/income, search and survey cases, high-value international AE transactions, certain charitable trust claims, and recurring additions above INR 50 lakh in metro jurisdictions. The Section 143(2) notice deadline for FY 2025-26 returns is June 30, 2026.

RECENT JUDGMENTS PASSED BY HON'BLE SUPREME COURT:

The Joint Commissioner of Income Tax v. M/S Colorcon Asia Pvt. Ltd. dated 13.05.2026 passed by Hon'ble Supreme Court of India, SLP Appeal(C) No. 7546 of 2026

The Hon'ble Supreme Court took up for consideration the long-standing question of whether Dividend Distribution Tax ("**DDT**") is a levy on distributed profits or on dividend income, noting that there were conflicting decisions of the Bombay High Court which had created uncertainty across pending proceedings. The bench of Justice Manoj Misra and Justice Manmohan directed that its order be

circulated to all High Courts across the country and observed that High Courts may consider staying proceedings involving identical issues until the Supreme Court delivers its final determination.

Sanand Properties Pvt. Ltd. v. JCIT, Range 6, C.A. Nos. 9107/2012, 744/2013 & 19487/2017, dated 12 May 2026 passed by Hon'ble Supreme Court of India

The Assessee was entitled to 35% of gross sale proceeds (before deduction of expenses) from a housing project developed through an Association of Persons **("AOP")** named Fortaleza Developers. The Ld. AO disallowed the same *vide* re-assessment order u/s. 148 of the Act. The Assessee argued this was an exempt share of AOP profits in its hands. A Bench of Justices J.B. Pardiwala and K.V. Viswanathan held that the entitlement was taxable revenue income, not an exempt profit share. It was held that a genuine profit share is residual and participates in project risk by absorbing expenses before determining entitlement. An entitlement calculated on gross receipts, insulated from project expenses from the outset, bears the character of a fixed revenue stream. This ruling has immediate relevance for real estate JV arrangements, co-development agreements, and AOP structures where fixed or gross-receipt-based entitlements are styled as profit distributions to obtain the AOP profit exemption.

ACIT (International Taxation) v. Google Ireland Limited, Diary No. 25127-2026, dated May 29, 2026 passed by the Hon'ble Supreme Court of India

The Revenue challenged the Karnataka High Court's single-judge decision dated 03.06.2025 before the Hon'ble Supreme Court, which quashed assessment orders against Google Ireland for AYs 2009-10 and 2010-11, involving approximately INR 116 crore in disputed tax on digital advertising revenues. The Revenue bypassed the available alternate remedy of filing an intra-court appeal under Section 4 of the Karnataka High Court Act and filed an SLP directly. A Bench of Justices Aravind Kumar and Prasanna B. Varale dismissed the SLP, directing the Revenue to first pursue the intra-court appellate remedy. The substantive question of taxability of non-resident digital service revenues from Indian users, remains live before the Karnataka High Court. The ruling reinforces the Supreme Court's consistent insistence that the Revenue exhaust available remedies before approaching the apex court, and signals that premium-forum shopping by the Revenue will not be countenance.

RECENT JUDGMENTS PASSED BY HON'BLE HIGH COURT

The Commissioner of Income Tax (International Taxation)-1, New Delhi v. Ernst & Young U.S. L.L.P., ITA Nos. 423, 424, 715, 753 & 760 of 2025, Delhi High Court

The Delhi High Court reversed the ITAT and held that cost-to-cost reimbursements by the Indian EY entities to EY US for seconded employees constituted Fees for Technical Services **(FTS)** under Section 9(1)(vii) of the Income Tax Act and Article 12 of the India-USA DTAA. Relying on *Centrica India Offshore*, the Court held that EY US remained the real employer as the secondees retained their employment lien, social security benefits, and right of repatriation, making the absence of a markup irrelevant. It further held that the secondees' training and transfer of EY policies, processes, and quality

standards satisfied the 'make available' test. On the Article 12(5)(e) exemption, the Court ruled that the ITAT erred in granting a blanket exemption without examining each service individually, remanding the issue for fresh consideration while affirming that professional services must be assessed on a service-by-service basis.

Pricewaterhouse Coopers Pvt. Ltd. v. ACIT, Circle-1 & Ors. (WPO 212 of 2026) dated 25 June 2026 passed by the Hon'ble High Court of Calcutta

In a significant ruling, the Hon'ble High Court at Calcutta held that an assessment order passed under Section 143(3) of the Act on the very same day as the reply to a show cause notice, without affording the assessee any real opportunity of hearing, is *void ab initio* and liable to be quashed for breach of natural justice. The Court explicitly rejected the Revenue's contention that the existence of an efficacious alternate appellate remedy bars the maintainability of a writ petition, and emphasised that the rule of exhausting statutory remedies is one of discretion and not an absolute bar where natural justice has been reduced to a mere ritualistic formality. The Court relied on the Supreme Court's decisions in ***Whirlpool Corporation* v. *Registrar of Trade Marks (1998) 8 SCC 1, Harbanslal Sahnia* v. Indian Oil Corporation Ltd.** ***(2003) 2 SCC 107,*** and ***Radha Krishan Industries v. State of Himachal Pradesh (2021) 6 SCC 771*** and held that a defect of natural justice at the assessment stage cannot be cured at the appellate stage, following the principle laid down in ***Tin Box Co vs CIT (2001) 249 ITR 216(SC)***. The assessment order, demand notice, and consequent penalty proceedings against Pricewaterhouse Coopers Pvt. Ltd. were accordingly quashed, and the matter was remanded to the Assessing Officer for a fresh order within eight weeks after granting a meaningful opportunity of personal hearing.

Tukaram Kana Pawara (Deceased) Thr. Legal Heirs v. Project Director, PIU, W.P. No. 914 of 2026 dated 6 May 2026 passed by Hon'ble Bombay High Court

The Hon'ble Bombay High Court held that deducting TDS from compensation awarded to land losers under arbitral awards in National Highways land acquisition cases is impermissible. The Court held that forcing displaced persons, frequently small landowners with no prior tax filing experience to seek tax refunds after the fact imposes an unjust burden on a class of persons for whom the refund mechanism is effectively inaccessible. The ruling has systemic implications for NHAI and other land-acquiring agencies and should be read alongside the general judicial trend of protecting land acquisition compensation from withholding that operates as a de facto advance deduction of disputed tax.

Raunaq International Ltd. v. Commissioner of Income Tax-I dated 14.05.2026 passed by Hon'ble High Court of Delhi

The Delhi High Court reversed an order passed by the Ld. Delhi ITAT that had upheld the income tax disallowance of one-sixth of the assessee-company's telephone and car expenses by treating them as personal expenditure. The Division Bench held plainly that expenses incurred by a company cannot by their very nature constitute personal expenditure. The Tribunal had departed from its own consistent

earlier position by applying the Supreme Court's judgment in Standard Chartered Bank v. Directorate of Enforcement, which the High Court found had been decided in an entirely different statutory context and had no application to the question of whether routine business expenses of a company should be treated as personal. The question of law was answered in favour of the assessee and the ITAT order was set aside.

Pr. Commissioner of Income Tax-1 v. M/S American Express (India) Pvt. Ltd. dated 18.05.2026 passed by Hon'ble High Court of Delhi, Case No: ITA 656/2019

The Hon'ble Delhi High Court held that a company with only Rs. 86.10 lakh in ITeS turnover cannot be used as a comparable for transfer pricing benchmarking of American Express India Pvt. Ltd., which had ITeS turnover of Rs. 782.63 crore. The dispute arose out of AY 2009-10 and related to transfer pricing adjustments made in the assessee's case. The Division Bench answered both substantial questions of law in favour of the Revenue and against the assessee, holding that functional similarity and turnover comparability are essential prerequisites for a company to be selected as a comparable in a transfer pricing analysis. Allowing a company with such a vast difference in scale to be used as a benchmark would fundamentally distort the arm's length analysis and was therefore impermissible.

Shivam Dealcom Private Limited v. The Joint Commissioner of Income Tax dated 21.05.2026 passed by Hon'ble High Court of Calcutta, Case No: WPA 10084 of 2026

The Hon'ble Calcutta High Court held that reassessment notices for AY 2015-16 were barred by limitation under the amended provisions of Section 149(1)(b) of the act. Justice Smita Das De observed that the issue was no longer res integra in light of the Hon'ble Supreme Court's judgment in *The ITO v. Sai Kumar Mateti [Civil Appeal No. 6922 of 2026, dated 4-5-2026]*, where the Hon'ble Supreme Court had categorically held that all reassessment proceedings must conform to the amended provisions of Section 149 effective from 01.09.2024. The Court found that the impugned notice had been issued beyond three years from the end of the relevant AY and there was no material before the AO to demonstrate that income escaping assessment amounted to Rs. 50 lakhs or more, which is the condition required for invoking the extended limitation period under Section 149(1)(b). The show cause notice and the order passed under Section 148A(d) were accordingly quashed and set aside.

RECENT JUDGMENTS PASSED BY HON'BLE INCOME TAX APPELLATE TRIBUNAL:

Denso International Asia Co. Ltd. v. ACIT (International Taxation), ITA No. 3421/Del/2023, dated 9 May 2026 passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

The Delhi Bench held that fees received by Thailand-based Denso from Indian group companies could not be taxed as FTS in India under the India-Thailand DTAA. The ratio is that services must enable the recipient to independently apply the knowledge or technique; mere provision of a service outcome does not suffice.

FireEye Ireland Limited v. ACIT, ITA Nos. 825/Del/2023 & 3701/Del/2023 dated June 5, 2026passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

Standard cybersecurity software licences and subscriptions were held not to constitute FTS, as FireEye rendered no customised technical or consultancy services. The ruling extends the Supreme Court's ratio in *Engineering Analysis Centre of Excellence Pvt. Ltd. vs. CIT [2021] 125 taxmann.com 42 (SC)* to the cybersecurity subscription context.

Cornell Overseas Pvt. Ltd. v. DCIT, dated June 2, 2026 passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

TP analysis must be restricted to the specific international transactions with AEs where reliable segmental data is available and cannot extend to entity-level profitability, reaffirming the transaction-by-transaction approach and resisting the Revenue's tendency to commingle controlled and uncontrolled transactions.

Sachin Saxena v. DCIT/ACIT (International Taxation), Noida, ITA No. 4037/Del/2025, dated 29 May 2026 passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

Per diem of INR 16.17 lakh received by an EY employee during UK deputation was held taxable in the UK and not in India under the India-UK DTAA. Relevant for Indian companies deputing employees overseas where per-diem supplements are frequently subjected to Indian TDS without adequate treaty analysis.

Antriksh Engineers Construction Corporation & Ors. v. ACIT, ITA Nos. 8842-8862 & 8911-8912/Del/2025, dated 5 June 2026 passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

The Tribunal quashed search assessments against various Antriksh group entities and individuals, holding that the statutory approval for search assessments must reflect independent, case-specific application of mind and cannot be granted through an omnibus order covering multiple assessees and assessment years without engagement with individual facts, or referring to specific material deemed to be incriminating as mandated *vide* Hon'ble Delhi High Court in *CIT Central-3 vs. Kabul Chawla, reported in 2015 (90) TMI 80*. Approval granted mechanically in bulk is a jurisdictional defect that goes to the root of the assessment.

Boeing India Defense Private Limited v. DCIT, Circle 4(2), New Delhi dated 06.05.2026 passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench ITA No. 6042/DEL/2024 (Assessment Year 2021-22)

The ITAT Delhi Bench held that the Transfer Pricing Officer had wrongly recharacterised Boeing India Defense Private Limited as a full-risk service provider despite the fact that the Associated Enterprise had assumed the entire contractual and operational risks relating to defence support services rendered

to the Indian Air Force. The Tribunal found no valid basis for the re-characterisation and directed the Revenue to accept the benchmarking as presented by the assessee.

Mayuri Hitendra Shah v. Assessing Officer dated 06.05.2026 passed by Hon'ble Income Tax Appellate Tribunal, Mumbai Bench ITA No. 6756/MUM/2025 (Assessment Year 2016-17)

The ITAT Mumbai Bench held that the registered sale value of a property and stamp duty valuation, taken together, cannot be treated as conclusive proof of unaccounted cash payment in a property transaction. The Tribunal set aside the addition of Rs. 1 crore made against the assessee and remanded the matter for fresh adjudication, directing the AO to first provide the assessee a proper opportunity for cross-examination of the witnesses whose statements had been relied upon. The bench observed that the AO had placed heavy reliance on an investigation report and third-party statements without conducting any independent enquiry of its own, which amounted to a denial of natural justice.

Income Tax Officer, Ward 27(1) v. Western Developers Private Limited dated 06.05.2026 ITA 648/DEL/2026 (Assessment Year 2024) passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

The ITAT Delhi Bench held that the Minimum Alternate Tax provisions under Section 115JB of the act are not applicable once an assessee validly opts for the concessional tax regime. The Tribunal upheld the deletion of an addition of Rs. 36.67 crore made by the Central Processing Centre ("**CPC**"). The bench noted that the appellate authority had correctly interpreted the statutory provisions and further observed that since the CPC had already accepted the assessee's claim under the concessional regime in earlier assessment years, the principle of consistency fully supported the assessee's position.

A2Z Waste Management (Ranchi) Limited v. DCIT, Circle-1(1) dated 13.05.2026 ITA 740/DEL2025 (Assessment Year 2014-15) passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

The ITAT Delhi Bench quashed reassessment proceedings that had been initiated solely on the basis of a Revenue Audit objection. The Tribunal found that the AO had merely revisited material that was already on record and available during the original scrutiny assessment, without bringing any fresh tangible material to justify reopening. Relying on the judgments in *CIT vs. Kelvinator of India Ltd. reported in (2002) 174 CTR (Del)* and *CIT vs. Sibbhaoli Sugar Mills Ltd. reported in (2011)333 ITR 470 (Delhi)* and other precedents, the Tribunal held that such reopening amounted to an impermissible change of opinion and was therefore unsustainable in law.

IMAX Theatre Services Ltd. v. The Assistant Commissioner of Income Tax dated 13.05.2026 ITA 1890/DEL/2025 (Assessment Year 2022-23) passed by Hon'ble Income Tax Appellate Tribunal, Delhi Bench

In a significant ruling, the ITAT Delhi Bench held that remote access to client systems and the provision of virtual services do not create a Permanent Establishment in India under the India-Canada Double

Taxation Avoidance Agreement. The Tribunal explicitly rejected the Revenue's theory of a "Virtual Service permanent establishment" ("**PE**") and emphasised that physical presence is a prerequisite for constituting a Service PE under the treaty. The Tribunal relied on the Delhi High Court's decision in CIT v. Clifford Chance Pte. Ltd. and held that courts cannot artificially read concepts like a "Virtual Service PE" into treaty provisions where they are expressly absent.

Purvi Nihal Shah v. ITO, Ward 27(2)(1), dated 22.06.2026 ITA No. 470/Mum/2026 (AY 2018-19) Passed by the Hon'ble Income Tax Appellate Tribunal, Mumbai Bench "J" (SMC)

In a significant ruling, the ITAT Mumbai Bench held that for the purposes of Section 56(2)(x)(b)(B) of the Income Tax Act, the relevant stamp duty value to be considered is the one prevailing on the date of the original allotment or agreement, and not the date of registration, where part or whole of the consideration has been paid through banking channels prior to such agreement. The Tribunal explicitly rejected the Revenue's contention that the escalation in the registered sale deed value indicated a fresh agreement, and emphasised that the first and second provisos to Section 56(2)(x)(b)(B) are designed precisely to protect purchasers who commit to a transaction and make payments before the registration date. The Tribunal further admitted additional evidence in the form of a certified valuation report and Ready Reckoner value for FY 2010-11 under Rule 29 of the ITAT Rules, holding that the AO's and CIT(A)'s reliance on the registration-date stamp duty value was not in consonance with the statute. The matter was accordingly restored to the Assessing Officer for fresh adjudication after verification of the valuation evidence and after affording the assessee adequate opportunity of hearing.

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This newsletter is only for general informational purposes, and nothing in this edition of the newsletter could possibly constitute legal advice (which can only be given after being formally engaged and familiarizing ourselves with all the relevant facts). However, should you have any queries, require any assistance, or clarifications with regard to anything contained in this newsletter (or Direct Tax in general), please feel free to contact Rubal Bansal, at the below mentioned coordinates.

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