$~20, 23 & 36

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

\+ W.P.(C) 6540/2025

\+ W.P.(C) 6588/2025

\+ W.P.(C) 6618/2025

AT AND T GLOBAL NETWORK SERVICES INDIA PRIVATE LIMITED .....Petitioner

Through: Mr Sachit Jolly, Sr. Advocate with Ms Mansha Anand and Mr Raghav Bhatia, Advocates.

versus

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI 1, DELHI & ANR. .....Respondents

Through: Mr Akshat Singh, JSC.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **16.05.2025**

CM APPL. 29733/2025 in W.P.(C) 6540/2025
CM APPL. 29832/2025 in W.P.(C) 6588/2025
CM APPL. 30089/2025 in W.P.(C) 6618/2025

1. Exemption allowed, subject to all just exceptions.

2. The applications are disposed of.

W.P.(C) 6540/2025 and CM APPL. 29732/2025
W.P.(C) 6588/2025 and CM APPL. 29831/2025
W.P.(C) 6618/2025 and CM APPL. 30088/2025

3. Issue notice. The learned counsel appearing for the Revenue accepts notice.

4. *Prima facie*, it does appear that the grounds on which the transfer

pricing adjustment has been made is a debatable issue, and therefore, the imposition of penalty may not be justifiable.

5. In view of the above, the impugned demand for penalty is stayed till the next date of hearing.

6. Let a counter-affidavit be filed within a period of four weeks from date. Rejoinder thereto, if any, be filed within a period of two weeks thereafter.

7. List on 19.08.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 16, 2025/tr

Click here to check corrigendum, if any