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

+ ITA 259/2026 CM APPL. 19472/2026
COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

.....Appellant

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

versus

ALCATEL LUCENT FRANCE

.....Respondent

Through: Mr. Kamal Sawhney, Mr. Puru
Medhira, Mr. Arun Bhadauria, Advs.

17

+ ITA 260/2026 CM APPL. 19475/2026
THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

.....Appellant

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

versus

ALCALTEL LUCENT INTERNATIONAL

.....Respondent

Through: Mr. Kamal Sawhney, Mr. Puru
Medhira, Mr. Arun Bhadauria, Advs.

18

+ ITA 261/2026 CM APPL. 19493/2026
COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

.....Appellant

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

versus



ALCATEL LUCENT INTERNATIOANL FRANCE

.....Respondent

Through: Mr. Kamal Sawhney, Mr. Puru Medhira, Mr. Arun Bhadauria, Adv.

21

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ITA 264/2026 CM APPL. 19502/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -1

.....Appellant

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

versus

ALCALTEL LUCENT INTERNATIONAL

.....Respondent

Through: Mr. Kamal Sawhney, Mr. Puru Medhira, Mr. Arun Bhadauria, Adv.

22

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ITA 265/2026 CM APPL. 19503/2026

COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -1

.....Appellant

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

versus

ALCATEL LUCENT INTERNATIONAL FRANCE

.....Respondent

Through: Mr. Kamal Sawhney, Mr. Puru Medhira, Mr. Arun Bhadauria, Adv.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

27.03.2026

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1. The present batch of appeals has been filed under section 260A of the



Income Tax Act, 1961 and following substantial question of law arises for our consideration:

“Whether on the facts and in the circumstances of the case, the Ld. Income Tax Appellate Tribunal is correct in law in holding that the income from supply of software embedded in the hardware equipment or otherwise to customers in India does not amount to royalty under Section 9(1)(vi) of the Income Tax Act and under Article 12 of the Double Taxation Avoidance Agreement (DTAA) between India and France?”

2. The first proposed question is covered against the Revenue by virtue of the Supreme Court judgment in **Engineering Analysis Centre of Excellence Pvt. Ltd. V. Commissioner of Income Tax and Anr** reported in [2021]432 ITR 471 (SC).
3. Consequently, no substantial question of law arises in present batch of appeals.
4. Accordingly, the present appeals are dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 27, 2026/ddd