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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2026

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.2 of 2026

Dormakaba India Pvt Ltd
Plot No.48/3 Mahindra World City,
8th Avenue, Anjur Village, Paranur,
Chengalpattu Taluk,
Kancheepuram District 603 002

Appellant(s)

Vs

The Deputy Commissioner of
Income tax
Corporate Circle - 1 (1)
No. 121 Mahatma Gandhi Road
Nungambakkam, Chennai 600 034

Respondent(s)

For Appellant(s): Mr.Sivaraman.R.

For Respondent(s): Mr.T.Ravikumar
Senior Standing Counsel

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ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

This appeal is admitted on the following substantial questions of law:

1) *Whether dividend declared, distributed, or paid by a domestic company to a non-resident shareholder(s), which attracts additional income-tax (tax on distributed profits) referred to in section 115-O of the Income-tax Act, 1961, whether such additional income-tax payable by the domestic company shall be at the rate mentioned in section 115-O of the Act or the rate of tax applicable to the non-resident shareholder(s) with reference to such dividend income as per the relevant Double Taxation Avoidance Agreement?*
2) *Whether, in view of Article 10 of India Germany Double Taxation Avoidance Agreement dividends distributed by the Appellant should be charged to income tax at the rate of 10% instead of the rate of tax applicable to distribution of dividends under Section 115-O of the Income-tax Act, 1961?*

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2. Mr.T.Ravikumar, learned Senior Standing Counsel, accepts notice on behalf of the respondent/Revenue.

A copy of the appeal memo along with substantial questions of law be supplied to learned counsel for the respondent, if not already supplied.

List the appeal for hearing.

(MANINDRA MOHAN SHRIVASTAVA,CJ) (G.ARUL MURUGAN,J)
21.01.2026

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