

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 9834-9837 OF 2013

INFOSYS TECHNOLOGIES LTD.

APPELLANT(S)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

RESPONDENT(S)

WITH

C.A. No. 9838-9840 OF 2013

O R D E R

The impugned judgment(s) passed by the High Court of Karnataka at Bangalore had relied on the earlier judgment of the High Court in the case of '*Commissioner of Income Tax & Another v. Samsung Electronics Co. Ltd.*' [(2012) 345 ITR 494], which judgment has been set aside and overruled by this Court in the decision reported as *Engineering Analysis Centre of Excellence Private Limited v. Commissioner of Income Tax & Another* [(2022) 3 SCC 321].

Before us, learned counsel for both parties have rightly stated that the facts, as found by the Income Tax Appellate Tribunal and the authorities have not been analyzed by the High Court.

In view of the aforesaid position, we set aside the impugned judgment with an order of remand to the High Court to re-examine the issue and the question of law. Parties would be

entitled to raise all pleas and contentions, in accordance with law including reliance on the judgment in the case of *Engineering Analysis Centre of Excellence Private Limited* (supra), and the contention of the Revenue that notwithstanding the said judgment, the payments would be covered under the head 'Royalty' etc.

We are informed that the Review Petition No. 1422/2021 titled "*The Commissioner of Income Tax International Taxation & Another v. Engineering Analysis Centre of Excellence Private Limited Etc.*," is pending. In case any order is passed, it will be open to the parties to rely upon the said order.

The appeals are disposed of in the aforesaid terms.

Pending application(s), if any, shall stand disposed of.

..... .J.  
[SANJIV KHANNA]

..... .J.  
[J.K. MAHESHWARI]

NEW DELHI;  
SEPTEMBER 01 , 2022.

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ITEM NO.104

COURT NO.12

REVISED  
SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 9834-9837/2013

INFOSYS TECHNOLOGIES LTD.

Appellant(s)

VERSUS

THE COMMISSIONER OF INCOME TAX & ANR.

Respondent(s)

WITH

C.A. No. 9838-9840/2013 (IV-A)

Date : 01-09-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA  
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Parties

Mr. Balbir Singh, ASG  
Mr. Ashok Panigrahi, Adv.  
Ms. Gargi Khanna, Adv.  
Mr. Adit Khorana, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Raj Bahadur Yadav, AOR

Mr. S. Ganesh, Sr. Adv.  
Ms. Archana Sahadeva, AOR  
Mr. Tejveer Bhatia, Adv.  
Mr. R. Swrup, Adv.  
Mr. Gaurav Sharma, Adv.

Mr. T. Suryanarayana, Sr. Adv.  
Mr. Kunal Verma, AOR  
Ms. Yugandhara Pawar Jha, Adv.  
Mr. Ashwin Kumar Nair, Adv.  
Ms. Lavanya Dhawan, Adv.  
Mr. Ritik Gupta, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

The appeals are disposed of in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(SONIA BHASIN)  
COURT MASTER (SH)

(R.S. NARAYANAN)  
COURT MASTER (NSH)

[Signed Order is placed on the file]

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COURT NO.12

SECTION IV-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 9834-9837/2013

INFOSYS TECHNOLOGIES LTD. ETC.

Appellant(s)

VERSUS

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