$~39 (2021)

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

\+ **W.P.(C) 13189/2021**

GE GLOBAL PARTS AND PRODUCTS GMBH .....Petitioner

Through: Mr Sachit Jolly, Mr Rohit Garg, Ms Disha Jham, Ms Mehak Sachdeva and Mr Sohum Dua, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS.

....Respondents

Through: Mr Puneet Rai, Sr. Standing counsel.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MR JUSTICE TALWANT SINGH

O R D E R

% 29.11.2021

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 41600/2021

1. Allowed, subject to just exceptions.

W.P.(C) 13189/2021 & CM APPL. 41599/2021

2. The principal grievance of the petitioner/assessee is that, *via* the impugned order dated 23.09.2021 passed by the respondents/revenue under Section 197 of the Income Tax Act, 1961, the withholding tax rate has been pegged at 4%, whereas according to the petitioner/assessee, it should be either at Nil rate or 1.5%.

2.1. To be noted, the impugned order concerns the assessment year 2022-23.

3. Issue notice.

3.1. Mr Puneet Rai accepts notice on behalf of the respondents/revenue.

3.2. Counter-affidavit will be filed within four weeks from today.

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3.3. Rejoinder thereto, if any, will be filed before the next date of hearing.

4. List the matter on 04.03.2022.

RAJIV SHAKDHER, J

TALWANT SINGH, J

NOVEMBER 29, 2021
pa

Click here to check corrigendum, if any

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