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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 9316/2022 & CM APPL. 27903/2022**

**SOCIETE DE PARTICIPATIONS FINANCIERES  
ET INDUSTRIELLES SPAFI**

..... Petitioner

Through: Mr Kamal Sawhney with Mr Arun  
Bhadauria, Mr Puru Medhira and Mr  
Nishank Vashistha, Adv.

versus

**ASSISTANT COMMISSIONER OF INCOME  
TAX & ANR.**

..... Respondents

Through: Mr Aseem Chawla, Sr. Standing  
Counsel with Ms Pratishtha  
Chodhary, Mr Aditya Gupta and Ms  
Nivedita, Adv.

+ **W.P.(C) 11624/2022**

**SCHNEIDER ELECTRIC INDUSTRIES SAS** ..... Petitioner

Through: Mr Kamal Sawhney with Mr Arun  
Bhadauria, Mr Puru Medhira and Mr  
Nishank Vashistha, Adv.

versus

**DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE  
INTERNATIONAL TAXATION, 3(1)(2), DELHI  
& ANR.**

..... Respondents

Through: Mr Sunil Agarwal, Sr. Standing  
Counsel with Mr Shivansh B. Pandya,  
Jr. Standing Counsel and Mr Utkarsh  
Tiwari, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER  
HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

% **17.11.2023**

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

1. Mr Kamal Sawhney, learned counsel, who appears on behalf of

*W.P.(C) 9316/2022 & 11624/2022*

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petitioner/assessee, fairly concedes that the issue raised in the above-captioned matters is covered by the judgment of the Supreme Court, dated 19.10.2023, passed in Civil Appeal No. 1420/2023, titled *Assessing Officer vs Nestle SA*, 2023 INSC 928.

2. Mr Sawhney, however, says that he has instructions to convey to the court that he would be carrying the issue further in appeal.
3. As far as this court is concerned, it is bound by the judgment of the Supreme Court.
4. Therefore, the above-captioned writ petitions are closed.
5. Pending applications shall also stand closed.
6. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**NOVEMBER 17, 2023/RV**

[Click here to check corrigendum, if any](#)