Pr. Commissioner of Income-tax-7, Delhi v. Tupperware India Pvt. Ltd.

ITA 728/2025 & ITA 732/2025

2025:DHC:10917-DB | 2025-12-05

Tupperware AYs 2015–16 and 2016–17: royalty-comparable relief sustained following prior-year decisions.

Income-tax Act, 1961: sections 260A

High Court of Delhi | 2-judge bench (Division Bench) | Justice V. Kameswar Rao | Justice Mini Pushkarna

Assessment years: 2015-16, 2016-17

Scope of this order

Assessee: the common ITAT relief for AYs 2015–16 and 2016–17 remained intact.

01 FACTS OF THE CASE

Revenue challenged the common ITAT order of 12 March 2025 in ITA 9727/Del/2019 and 670/Del/2021 for AYs 2015–16 and 2016–17. Filing delay of 63 days and re-filing delay of 31 days in both appeals were condoned.

Source: PDF p. 2

02 DISCUSSION BY THE HON'BLE COURT

Revenue accepted coverage by the taxpayer's AY 2013–14 and 2014–15 decisions. The reproduced reasoning accepted CUP and royalty comparables from the same US geography and kitchenware/home-furnishing industry; the licence evidence included marketing know-how. Earlier Revenue appeals had been dismissed, rather than never filed.

Source: PDF p. 5

03 JUDICIAL DECISION

Both appeals were dismissed because no substantial question of law arose, following ITA 304/2023 decided 14 March 2024 and ITA 391/2025 decided 9 September 2025.

Source: PDF p. 5

04 OUTCOME / IN WHOSE FAVOUR

Assessee: the common ITAT relief for AYs 2015–16 and 2016–17 remained intact.

Source: PDF p. 5

05 EXPERT COMMENTS

Use the actual comparison record — The reproduced reasoning addresses geography, industry and licence rights, including marketing know-how. It does not approve every foreign royalty agreement or make an industry label alone sufficient for comparability.

Prior litigation was decided — Revenue had challenged earlier years and lost. The present decision follows that coverage; describing the earlier orders as accepted without challenge would materially misstate the litigation history.

Separate method from comparable selection — CUP was undisputed in the reproduced ITAT analysis. The judgment does not establish that CUP must be used for every royalty transaction or prescribe a universally acceptable royalty rate.

Source: PDF p. 5

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF — AKHB Repository (20251205_DLHC010976412025.pdf)

5-page official High Court of Delhi order/judgment PDF (20251205_DLHC010976412025.pdf, 66,294 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 5 physical source pages read and visually inspected. SHA-256: a5f88e48bd84eba1b0114f7dc9a85122a0759ffdd09c8e997ac62a7b0b7c6820.

STATUTORY SCOPE

Section 260A is express. CUP royalty benchmarking is discussed through prior decisions; sections 92C/92CA and rule 10B are not separately identified or analysed here.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.