

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI**

**BEFORE N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 5367/Del/2019
Asstt. Year: 2013-14

Vedanta Ltd. (Formerly known as Sesa Sterlite Ltd.) Core-6, 3 rd Floor, Scope Complex, 7, Lodhi Road, New Delhi – 110 003 PAN AACCS7101B	Vs.	ACIT, Circle-26(I) New Delhi.
(Appellant)		(Respondent)

Assessee by:	Shri Sachit Jolly, Adv. Shri Rohit Garg, Adv.
Department by :	Shri T. Kipgen, CIT DR
Date of Hearing	02/02/2023
Date of pronouncement	02/02/2023

ORDER

PER ASTHA CHANDRA, JM

The appeal by the assessee is directed against the order dated 12.04.2019 of the Ld. Commissioner of Income Tax (Appeals) – 9, New Delhi (**"CIT(A)"**) pertaining to Assessment Year (**"AY"**) 2013-14.

2. The assessee has taken the following grounds of appeal:-

- "1. *That the CIT(Appeals) erred on facts and in law in rejecting the claim of Appellant seeking refund of Rs. 11,22,14,052, being excess Dividend Distribution Tax (referred to as "DDT"), allegedly on the ground that there is no provision under the Income Tax Act, 1961 ('the Act') to allow granting such refund of DDT.*

- 1.1 *That the CIT(Appeals) erred on facts and in law in not appreciating that the aforesaid claim made by the Appellant was legitimate claim made, in the return of income itself, after considering the credit of dividend(s), as per Section 115-0(IA) of the Act, received from subsidiary(ies) which was later on merged with the Appellant.*
- 1.2 *That the CIT(Appeals) erred on facts and in law in not appreciating that the DDT being an additional income tax paid by the Appellant, the refund of the same could be claimed under Section 237 of the Act.*
- 1.3 *That the CIT(Appeals) erroneously observed that the Appellant failed to prove that Scheme of Amalgamation allowed refund of DDT actually paid by the amalgamating subsidiary(ies), without appreciating that the Appellant only claimed credit of dividend(s) received from subsidiary(ies) which resulted in refund of excess DDT which was paid by the Appellant only.”*

3. We have heard the Ld. Representative of the parties and perused the records. Parties have brought to our notice that identical issue arose for consideration in assessee’s appeal for AY 2012-13 filed before the Tribunal. Therefore, the issue is covered in favour of the assessee.

4. We have gone through the order dated 17.11.2021 of the Tribunal in ITA No. 5368/Del/2019 in the case of the assessee for AY 2012-13 (copy at page 1-2 of assessee’s Paper Book) wherein similar issue of claim of credit of dividend received from subsidiaries which resulted in refund of excess Dividend Distribution Tax (DDT) paid by the assessee was involved. The Tribunal restored the matter back to the file of the Ld. AO to issue refund as per the provisions of law at the earliest with the following observations:

“2. ... We find that this issue is not pertaining to refund of DTT perse but refund of excess credit of dividend tax which is in excess of the actual amount payable. Nor this is not a case of the assessee in claiming the dividend tax as expense but claiming the excess dividend tax paid as refund.”

5. Since the facts and circumstances remain the same in the year under appeal before us, following the decision (supra) of the Tribunal, we restore

the matter back to the file of the Ld. AO to issue the refund of excess dividend tax paid by the assessee.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 2nd February, 2023.

sd/-

sd/-

**(N.K. BILLAIYA)
ACCOUNTANT MEMBER**

**(ASTHA CHANDRA)
JUDICIAL MEMBER**

Dated: 02/02/2023

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	