

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
MS ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA Nos.1295 to 1298/PUN/2025
Assessment years : 2020-21, 2017-18, 2019-20 & 2018-19**

Kalyani Maxion Wheels Private Limited Gat No.635, Kuruli, Chakan S.O. Pune – 410501	Vs.	DCIT, Circle 8, Pune
PAN : AAACK7841A		
(Appellant)		(Respondent)

Assessee by : Shri Siddhesh Chaugule
Department by : Shri Ratnakar Bhimrao Shelake
Date of hearing : 08-09-2025
Date of pronouncement : 08-09-2025

ORDER

PER BENCH:

The above batch of 4 appeals filed by the assessee are directed against the separate orders dated 20.03.2025 of the Ld. CIT(A), Pune - 13 relating to assessment years 2020-21, 2017-18, 2019-20 & 2018-19 respectively. Since identical grounds have been raised by the assessee in all these appeals, therefore, for the sake of convenience, these appeals were heard together and are being disposed of by this common order.

2. Identical grounds have been raised by the assessee in all the appeals which read as under:

1. Refund of excess taxes paid on dividend distributed

- *On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in not granting the benefit of Article 11 of the India-Germany Double Taxation Avoidance Agreement ('DTAA') in determining the dividend distribution tax ('DDT') payable, without appreciating the fact that the dividend declared and paid by the Appellant to Maxion Wheels Holding GmbH, being tax on dividend income should be liable to tax at the rate prescribed in the India-Germany DTAA.*
- *In view of the above, the Appellant prays that the provisions of the tax treaty being more beneficial than the provisions of the Act, refund of excess DDT paid by it under section 115-O of the Act be granted.*

The Appellant craves leave to add to, alter, amend or withdraw all or any of the grounds of appeal herein above and to submit such statements, documents and papers as may be considered necessary either at or before the hearing of this appeal as per law.

3. The Ld. Counsel for the assessee at the outset submitted that the issue stands decided against the assessee by the decision of the Special Bench of the Tribunal in the case of DCIT vs. Total Oil India (P.) Ltd. (2023) 104 ITR (T) 1 (Mumbai-Trib.) wherein it has been held that where dividend is declared, distributed or paid by a domestic company to a non-resident shareholder(s), which attracts Additional Income-tax (Tax on Distributed Profits) referred to in section 115-O, such additional income tax payable by the domestic company shall be at the rate mentioned in section 115-O and not at the rate of tax applicable to the non-resident shareholder(s) as specified in the relevant DTAA with reference to such dividend income. Thus, wherever the Contracting States to a tax treaty intend to extend the treaty protection to the domestic company paying dividend distribution tax, only then, the domestic company can claim benefit of the DTAA, if any.

4. In view of the above submission of Ld. Counsel for the assessee and in absence of any objection from the side of the Ld. DR, the appeals filed by the assessee are dismissed.

5. In the result, all the 4 appeals filed by the assessee are dismissed.

Order pronounced in the open Court at the conclusion of hearing itself i.e. on 8th September, 2025.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 8th September, 2025
GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	08.09.2025		Sr. PS/PS
2	Draft placed before author	08.09.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			