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

+ ITA 302/2016

TRAVELPORT L.P., USA

..... Appellant

Through Mr Ajay Vohra, Senior Advocate and  
Mr Prakash Kumar, Adv.

versus

COMMISSIONER OF INCOME TAX INTERNATIONAL  
TAXATION-3, NEW DELHI

..... Respondent

Through Mr. Dileep Shivpuri, Senior Standing  
Counsel, Mr. Sanjay Kumar, Junior Standing  
Counsel and Mr. Vikrant A Maheshwari, Adv.

With

+ ITA 298/2016

TRAVELPORT L.P., USA

..... Appellant

Through Mr Ajay Vohra, Senior Advocate and  
Mr Prakash Kumar, Adv.

versus

COMMISSIONER OF INCOME TAX  
INTERNATIONAL TAXATION -3, NEW DELHI

..... Respondent

Through Mr. Dileep Shivpuri, Senior Standing  
Counsel, Mr. Sanjay Kumar, Junior Standing  
Counsel and Mr. Vikrant Maheshwari, Adv.

And

+ ITA 299/2016

TRAVELPORT L.P., USA

..... Appellant

Through Mr Ajay Vohra, Senior Advocate and  
Mr Prakash Kumar, Adv.

versus

COMMISSIONER OF INCOME TAX INTERNATIONAL

3

TAXATION -3 NEW DELHI

..... Respondent

Through Mr. Dileep Shivpuri, Senior Standing  
Counsel, Mr. Sanjay Kumar, Junior Standing  
Counsel and Mr. Vikrant A Maheshwari, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**ORDER**

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**09.11.2016**

The question of law urged by the assessee in these appeals is identical to what was decided by this Court in *Director of Income Tax v. Galileo International Inc.* 2009(2) TMI 497 (Delhi). In fact, the ITAT, by the impugned order, has relied upon and followed that decision. The question of law urged does not arise. The appeals are, therefore, dismissed.

  
S. RAVINDRA BHAT, J

  
NAJMI WAZIRI, J

**NOVEMBER 09, 2016/acm**