IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 638 OF 2016
WITH
INCOME TAX APPEAL NO. 605 OF 2016

The Commissioner of Income Tax(TDS)-2 .. Appellant
v/s.
Times Global Broadcasting Co. Ltd. .. Respondent

Mr. P.C. Chhotaray for the appellant
Mr. Porus Kaka, Senior Counsel a/w Mr. Divesh Chawla I/b Mr. Atul Jasani for the respondent

CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.

DATED : 3rd DECEMBER, 2018.

P.C.

1. These Appeals under Section 260-A of the Income Tax Act, 1961 (the Act) challenge the common order dated 27th May, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal) relating to Assessment Years 2010-11 and 2011-12.

2. The Revenue has urged the following re-framed question of law for our consideration :-

(i) Whether in the facts and in the circumstances of the case and in law, the Tribunal was right in holding that the placement fees / carriage fees paid to cable operators / MSO / DTH

Operators are payments for work contract covered u/s 194C and not fees for technical service u/s 194J, without appreciating that the service received by the assessee are technical in nature ?

3. Mr. Chhotaray, learned Counsel appearing for the Revenue very fairly states that the issue raised herein stands concluded against the Revenue and in favour of the respondent assessee by the decision of this Court in ***Commissioner of Income Tax Vs. M/s. Times Global Broadcasting Co. Ltd.*** (Income Tax Appeal No.399 of 2016) rendered on 14th August, 2018. The aforesaid order was passed in an appeal filed by the Revenue from the common order of the Tribunal for Assessment Years 2008-09 and 2009-10.

4. In view of the above, the question of law as proposed does not give rise to any substantial question of law. Thus, not entertained.

5. Both the appeals are dismissed. No order as to costs.

(M.S. SANKLECHA, J.) **(AKIL KURESHI, J.)**