$~30

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

\+ ITA 362/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION-2 ..... Appellant

Through: Mr. Ruchir Bhatia, Adv.

versus

NEW SKIES SATELLITE B. V. ..... Respondent

Through: Mr. Tarun Gulati with Mr. Kishore Kunal & Mr. Prashant Tahiliani, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **23.03.2018**

The question of law urged, i.e. whether the satellite transmission services rendered by the assessee amounted to royalty under Section 9(1) read with Explanations 5 and 6 of the *Income Tax Act, 1961* read with the provisions of Indo-Netherlands DTAA is no longer *res integra*. It is covered by this Court for a preceding Assessment Year in *DIT v. New Skies Satellite BV* 2016 (382) ITR 114.

The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 23, 2018
kks