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

\+ ITA 315/2018, C.M. APPL.10605/2018

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

Through : Sh. Ruchir Bhatia, Sr. Standing Counsel.

versus

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

Through : Sh. Tarun Gulati, Sh. Prashant Tahiliani, Sh. Abhishek Boob and Sh. Pranav Bansal, Advocates.

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

O R D E R

% **19.03.2018**

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 along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 19, 2018/ajk