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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 416/2018 & CM APPL. 13877/2018**

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

NEW SKIES SATELLITE B.V. Respondent

Through: Mr. Tarun Gulati, Advocate with
Mr. Kishore Kunal and Mr. Prashant
Tahiliani, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **11.04.2018**

The appellant challenges the decision of the Income Tax Appellate Tribunal (ITAT) which ruled that Data Transmission Services did not amount to 'royalty' in terms of Article 12 of the Indo-Netherlands Double Taxation Avoidance Agreement. This issue was covered by the decision of this Court in '*Director of Income Tax vs. New Skies Satellite BV*', (2016) 382 ITR 114.

No question of law therefore arises. The appeal is dismissed along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 11, 2018

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