$~50 & 58

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

\+ **ITA 323/2018, C.M. APPL.10806/2018**

\+ **ITA 331/2018, C.M. APPL.10810/2018**

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

versus

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

Through : Sh. Ruchir Bhatia, Advocate, for Revenue.

Sh. Kishore Kunal, Sh. Prashant Tahiliani, Sh. Pranav Bansal, Sh. Abhishek Boob and Sh. Anshul Verma, Advocates, for respondents, in Item Nos. 50 and 58.

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

O R D E R

% **20.03.2018**

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 appeals are accordingly dismissed along with the pending applications.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 20, 2018/ajk