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

\+ ITA 467/2018 & CM APPLN 15049/2018

THE COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-3 ..... Appellant

Through Mr.Ruchir Bhatia, Advocate.

versus

M/S STARWOOD HOTELS & RESORTS WORLDWIDE INC. ..... Respondent

Through Mr.Piyush Kaushik, Advocate.

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

<u>O R D E R</u>

% **18.04.2018**

The question of law urged is –

"whether the customer royalty programmes, provided by the assessee to its client and customers, amounted to fees for technical services amounted to royalty under Article 12 of India – US DTAA.

This question is covered by the ruling of this Court in assessee's case i.e. *Director of Income Tax Vs. Sheraton International Inc.* ***.*** *(2009)178 Taxman 84 (Delhi).*

Consequently no question of law arises.

Appeal dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 18, 2018/ndn