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

\+ ITA 431/2018 & CM APPL. 13947-13948/2018

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

THAICOM PUBLIC CO. LTD. ..... 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

O R D E R

% **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-Thailand 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/nn