$~34

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

\+ ITA 466/2018 & CM APPLN 15047-48/2018

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

Through Mr.Ruchir Bhatia, Advocate.

versus

THAICOM PUBLIC CO. LTD. ..... Respondent

Through None.

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

O R D E R

% 18.04.2018

The appellant challenges the decision of the Tribunal which ruled that Data Transmission Services did not amount to royalty in terms of Article 12 of the Indo-Thai 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.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 18, 2018
ndn