$~43.

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

\+ ITA 1061/2018

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

Through Mr. Ruchir Bhatia, Advocate.

versus

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

Through Nemo.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **26.09.2018**

CM No. 39619/2018

Exemption application is allowed, subject to all just exceptions.

ITA No. 1061/2018

This appeal has to be dismissed in view of the decision of this Court in ***Director of Income Tax versus New Skies Satellite BV***, (2016) 382 ITR 114 (Del.).

Following this judgment, ITA No. 429/2018, ***The Commissioner of Income Tax-International Taxation-3 versus Thaicom Public Company Limited*** filed by the Revenue was dismissed holding that payment for utilization of transponder of a satellite was not royalty in terms of Article 12 of the Indo-Thai Double Taxation Avoidance Agreement.

In view of the aforesaid position, no substantial question of law arises for consideration as the issue is settled. The appeal is dismissed without any order as to costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 26, 2018
VKR