IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1237 OF 2016

Pr.Commissioner of Income Tax-16 … Appellant

V/s.

M/s Star Den Media Services Pvt. Ltd. … Respondent

WITH
INCOME TAX APPEAL NO.1239 OF 2016

Pr.Commissioner of Income Tax-16 … Appellant

V/s.

M/s Star India Pvt. Ltd. … Respondent

Mr.Suresh Kumar for the Appellant.
Mr.Porus Kaka, Senior counsel with Mr.Divesh Chawla i/by Mr.Atul Jasani for the Respondent.

CORAM : AKIL KURESHI AND
M.S.KARNIK, JJ.
DATE : JANUARY 04, 2019.

P.C.:-

1. Appeals arise in common background. We may record facts from Appeal No.1237 of 2016. Revenue has challenged the judgment of the Income Tax Appellate Tribunal dated 5th August,

2015 raising following questions for our consideration:-

> “a) Whether on the facts and circumstance of the case and in law, the ITAT is justified in holding that the Channel Placement fees is not in the nature of Royalty u/s 9(1)(vi) and so the tax is not required to be deducted u/s 194J of the IT Act despite Explanation 6 thereto inserted w.e.f. 01.06.1976?
>
> b) Whether on the facts and circumstance of the case and in law, the ITAT is justified in holding that the disallowance of Channel Placement fees cannot be made u/s 40(a)(ia) of the IT Act when the tax was deducted thereon u/s 194C instead of section 194J of the IT Act?”

2. Learned counsel for the parties agreed that the question of deducting tax at source on Channel Placement fees has been decided by this Court in favour of the assessee in Income Tax Appeal No.397 of 2015. The present situation being identical, no further examination is necessary. No question of law arises.

3. Under the circumstances, Tax appeals are dismissed.

(M.S.KARNIK,J.) **(AKIL KURESHI,J.)**

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