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

INCOME TAX APPEAL NO.1488 OF 2018
WITH
INCOME TAX APPEAL NO.1584 OF 2018

Principal Commissioner of
Income Tax-10 .... Appellant

versus

NEO Sports Broadcast Pvt. Ltd. ... Respondent

…....

- Mr.Akhileshkumar Sharma, Advocate for Appellant.
- Mr.Rahul Hakani, Advocate for Respondent.

CORAM : AKIL KURESHI &
SARANG V. KOTWAL, JJ.
DATE : 23rd APRIL, 2019.

P.C. :

1. These Appeals are filed by the revenue to challenge the judgment of Income Tax Appellate Tribunal. Following common question is presented for our consideration;

> *“Whether, on the facts and in the circumstances of the case and in law the Hon'ble ITAT erred in deleting the addition towards Satellite Space Fees/transponder*

charges relying on the decision of Hon'ble Delhi High Court in the case of Asia Satellite Telecommunication 238 CTR (Del) 233, without considering the amendment in section 9(1)(vi) w.r.e.f. 01.06.1976 [by Finance Act, 2012] wherein the intent of legislature in respect of 'royalty' has been clarified thereby deeming the said charges to be 'royalty' in nature?"

2. This question is similar to which we have dealt with in a detailed discussion in Income Tax Appeal No.1487/18 involving this very assessee. Without recording separate reasons, such question is therefore not considered.

3. The Income Tax Appeal is dismissed.

(SARANG V. KOTWAL, J.) **(AKIL KURESHI, J.)**