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

INCOME TAX APPEAL NO.1508 OF 2016

Commissioner of Income Tax-TDS-2 … Appellant

V/s.

Viacom 18 Media Pvt. Ltd. … Respondent

Mr.Suresh Kumar for the Appellant.
Mr.F.V.Irani i/by Mr.Atul Jasani for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : FEBRUARY 05, 2019.

P.C.:-

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act), challenges the order dated 14th October, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order dated 14th October, 2015 is the common order relating to Assessment Years 2009-10, 2010-11 and 2011-12. This appeal relates to Assessment Year 2011-12.

2. The Revenue urges the following questions of law for our consideration:-

> "a) Whether on the facts and in the circumstances of the case and in law, the ITAT is correct in holding that the placement fees/carriage fees paid to cable operators/MSO/DTH Operators are payments for work contract covered u/s 194C and not fees for technical services u/s 194J, without appreciating that the services received by assessee are technical in nature?
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> b) Whether on the facts and in the circumstances of the case and in law, the ITAT is correct in holding that the uplinking charges paid to TV-18 India Ltd for uplinking its channels /signals from TV-18's uplinking centre are payments for work contract covered u/s 194C and not fees towards royalty u/s 194J, without appreciating that the services received by assessee are technical in nature?
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> c) Whether on the facts and in the circumstances of the case and in law, the ITAT is justified in holding that the payment for production of programmes constitutes payment for work u/s 194C and not fees for royalty and technical services u/s 194J, without appreciating that such payments are in nature of royalty and technical fees?
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> d) Whether on the facts and in the circumstances of the case and in law, the ITAT was justified in rejecting the order of the Assessing Officer by holding that the Assessee is not in default u/s 201(1) in respect of the amount of tax which has not been deducted from the payments made under the required sections and that the Assessee is not liable for levy of interest under section 201(1A)?"

3. It was pointed out to us that the common impugned order to the extent related to Assessment Years 2009-10 and 2010-11 were challenged by the Revenue in this Court being Income Tax Appeal Nos. 1409

of 2016 and 1410 of 2016. This Court by an order dated 10th January, 2019 dismissed both the Revenue's appeal holding that questions do not give rise to any substantial question of law. Therefore, for the reasons indicated in the order dated 10th January, 2019 passed in Income Tax Appeal Nos.1409 of 2016 and 1410 of 2016. The question raised herein also do not give rise to any substantial question of law. Thus, not entertained.

4. Accordingly, the Appeal is dismissed. No order as to costs.

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

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