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

**INCOME TAX APPEAL NO.1369 OF 2016**
**WITH**
**INCOME TAX APPEAL NO. 1371 OF 2016**

Commissioner of Income Tax, TDS-1 .. Appellant

v/s.

Genx Entertainment Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Atul Jasani for the respondent

**CORAM : AKIL KURESHI &**
**M.S. SANKLECHA, J.J.**
**DATED : 11th JANUARY, 2019**

**P.C.**

1. Both the appeals are filed by the Revenue to challenge the judgment of the Income Tax Appellate Tribunal ("the Tribunal" for short) raising following question for our consideration :-

> *"Whether on the facts and in the circumstances of the case and in law, the Tribunal was correct in holding that the nature of services rendered by the cable operators/MSOs for which placement charges were paid come in the purview of Sec.194C or such placement charges are in the nature of technical fee within the meaning of Sec.194J of the Income Tax Act, 1961?"*

2. Undisputed position is that by the impugned judgment, the Tribunal has relied upon the decision in the case UTV Entertainment Television Ltd. Such decision of the Tribunal come up for consideration in an appeal by the Revenue before this Court. This Court in case of CIT (TDS) Vs. UTV Entertainment Television Ltd. (2017) 399 ITR 443 dismissed the Revenue's appeal by detailed judgment. No question of law arises.

3. Both the Tax appeals are dismissed.

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