

\$~52

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

+ **ITA 130/2019 & CM APPL.5714/2019**

THE COMMISSIONER OF

INCOME TAX - INTERNATIONAL TAXATION -2 Appellant

Through: Mr.Ruchir Bhatia, Sr.Std.Counsel

versus

NEW SKIES SATELLITE B.V.

..... Respondent

Through: Appearance not given

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

%

06.02.2019

1. The issue which the Revenue seeks to adjudicate i.e. satellite transmission services are within the term 'royalty' under the India-Netherlands DTAA is covered by the Division Bench ruling in *The Commissioner of Income Tax - International Taxation -2 vs. New Skies Satellite B.V.* [ITA 416/2018, decided on 11.04.2018].

2. No question of law arises. The writ petition is accordingly dismissed.

3. It appears that an appeal has been entertained by the Supreme Court against the order of the *New Skies* (supra). The parties to the present litigation i.e. the Revenue and the Assessee [*New Skies Satellite B.V.*], shall be bound by the decision on the question of law, to be decided finally in that regard.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 06, 2019/ 'hkaur'