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

+ **ITA 713/2019**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3 Appellant

Through: Mr.Ajit Sharma, Sr. Standing Counsel
with Ms.Adiba Mujahid, Advocate.

versus

STARWOOD HOTEL & RESORTS WORLDWIDE
INC. Respondent

Through: Mr.Shailesh Kumar, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

02.08.2019

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1. The Revenue is in appeal against an order dated 18th December 2018 passed by the ITAT in ITA 203/Del/2016 for the Assessment Year ('AY') 2011-12.

2. The question urged for consideration is whether the centralized services rendered by the Assessee would amount to technical services in terms of Section 9 of the Income Tax Act, 1961 as well as under Article 12 of India – US Double Taxation Avoidance Agreement.

3. The Tribunal in the impugned order relied upon a decision of this Court in *Director of Income Tax v. Sheraton International Inc (2009) 178 taxman 84 (Del)* which answers the question in favour of Assessee and against the Revenue.

4. Consequently, no substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 02, 2019

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