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

% **Decision delivered on: 17.08.2023**

+ **ITA 455/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 Appellant

Through: Mr Sanjay Kumar, Sr. Standing Counsel with Ms Hemlata Rawat and Ms Easha, Adv.

versus

INTELSAT US LLC Respondent

Through: Mr S.S. Tomar with Mr Ankit Sahani, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. This appeal concerns Assessment Year (AY) 2019-20.
2. *Via* this appeal, the appellant/revenue seeks to assail the order dated 31.01.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of appellant/revenue, fairly informs us that the issue raised in the present appeal is covered by the decision of this Court dated 24.07.2023 rendered in ITA No. 395/2023, titled *Commissioner of Income Tax (International Taxation)-2 vs. Intelsat US LLC (Erstwhile Intelsat Corporation)*.
4. The said decision concerns AY 2018-19. While disposing the appeal,



we had made the following observations: -

- “7. Broadly, the appeal concerns the additions made by the assessing officer vis-à-vis payment received for rendering satellite transponder facilities by the respondent/assessee to its customers in India.
8. We are told by Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, that the issue raised in the present appeal is covered by the decisions rendered by the coordinate benches in **M/s Asia Satellite Telecommunications Co. Ltd. v. DIT** (2011) 322 ITR 340 (Del) and **Director of International Taxation v. New Skies Satellite BV** (2016) 382 ITR 114 (Del).
9. We are told that the appellant/revenue has preferred Special Leave Petition(s) against the said decisions, which are pending adjudication.
10. Accordingly, the appeal of the appellant/revenue is closed, following the abovementioned decisions rendered by the coordinate benches”.

5. Accordingly, in this case as well, the appeal is closed.
6. In case, the appellant/revenue were to succeed in their appeals pending in matters of **M/s Asia Satellite Telecommunications Co. Ltd. v. DIT** (2011) 322 ITR 340 (Del) and **Director of International Taxation v. New Skies Satellite BV** (2016) 382 ITR 114 (Del), parties will be bound by the decision rendered in said Special Leave Petitions.

RAJIV SHAKDHER
JUDGE

GIRISH KATHPALIA, J
JUDGE

AUGUST 17, 2023/RV

[Click here to check corrigendum, if any](#)