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

+ ITA 310/2024

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -2

..... Appellant

Through: Mr. Ruchir Bhatia, SSC along
with Mr. Anant Mann, Mr.
Pratyaksh Gupta, JSCs and Mr.
Vikram Chand, Adv.

versus

INMARSAT SOLUTIONS BV

..... Respondent

Through: None.

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+ ITA 311/2024

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -2

..... Appellant

Through: Mr. Ruchir Bhatia, SSC along
with Mr. Anant Mann, Mr.
Pratyaksh Gupta, JSCs and Mr.
Vikram Chand, Adv.

versus

INMARSAT SOLUTIONS BV

..... Respondent

Through: None.

26

+ ITA 313/2024

THE COMMISSIONER OF INCOME TAX -
INTERNATIONAL TAXATION -2

..... Appellant

Through: Mr. Ruchir Bhatia, SSC along
with Mr. Anant Mann, Mr.
Pratyaksh Gupta, JSCs and Mr.
Vikram Chand, Adv.

versus

INMARSAT SOLUTIONS BV

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV



ORDER
31.05.2024

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CM APPL. 34510/2024 (Exemption) in ITA 311/2024

Allowed, subject to all just exceptions.

Application is disposed of.

CM APPL. 34491/2024 (35 Days Delay in Refiling) in ITA 310/2024

CM APPL. 34511/2024 (35 Days Delay in Refiling) in ITA 311/2024

CM APPL. 34769/2024 (35 Days Delay in Refiling) in ITA 313/2024

Bearing in the mind the disclosures made, the delay of 35 days' in re-filing the appeals is condoned.

Applications shall stand disposed of.

ITA 310/2024, ITA 311/2024 & ITA 313/2024

Having heard learned counsel for the appellant and on going through the judgment rendered by the Income Tax Appellate Tribunal ['Tribunal'], we find that the issues raised here stand concluded against the appellant in light of the decision rendered in **Asia Satellite Telecommunications Co. Ltd. vs. DIT** [2011 SCC OnLine Del 507] as well as **DIT vs. New Skies Satellite BV** [2016 SCC OnLine Del 796].

Consequently, and in view of the aforesaid, the appeals shall stand dismissed.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MAY 31, 2024/RW