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

\+ ITA 84/2025

THE COMMISSIONER OF INCOME TAX –
INTERNATIONAL TAXATION -1 .....Appellant

Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann and Mr. P. Gupta, JSCs with Mr. Abhishek Anand, Advocate

versus

AMADEUS IT GROUP SA .....Respondent

Through: Counsel (appearance not given)

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

<u>O R D E R</u>

% **23.04.2025**

<u>CM APPL. 20794/2025</u>

1. For the reasons stated in the application, the delay of 348 days in refilling the appeal is condoned.

2. The application stands disposed of.

<u>ITA 84/2025</u>

3. The Revenue has filed the present appeal under Section 260A of the Income Tax Act, 1961 [**the Act**] impugning an order dated 16.10.2023 passed by the learned Income Tax Appellate Tribunal [**ITAT**] in ITA No.1742/Del/2023 in respect of Assessment Year [**AY**] 2020-2021.

4. The respondent [**Assessee**] had preferred the said appeal before the learned ITAT impugning a final assessment order dated 30.05.2023 passed by the Assessing Officer [**AO**] under Section 143(3) read with Section 144C(13) of the Act.

5. One of the principal questions that fell for consideration before the learned ITAT was regarding the taxability of booking fees amounting to Euro (€) 102,026,836/-. The AO held that the said tax amount was taxable in India as royalty under Section 9(1)(vi) of the Act as well as under Article

13(3) of India–Spain Double Taxation Avoidance Agreement. The learned ITAT following its earlier decision as affirmed by this court held that the said income would not be chargeable to tax as royalty.

6. In the aforesaid context the Revenue has projected the following questions for consideration of this court:

> "(i) Whether in the facts and in the circumstances of the case, learned ITAT erred in law in allowing the appeal of the assessee on the issue of Income from royalty under the head income from CRS System?
> (ii) Whether in the facts and in the circumstances of the case, learned ITAT erred in law in determining of booking fee received by the assessee is taxable as business income and not under the head Royalty?"

7. We note that the said issue is squarely covered in favour of the Assessee by the decision of this court in Assessee's case for earlier assessment years [ITA 258/2023; 259/2023; 260/2023 and 261/2023]: ***Neutral Citation 2023: DHC:4327-DB***. This court had found that the aforesaid controversy was covered by the earlier decision of this court in ***Director of Income Tax v. New Skies Satellite BV & Ors***.: ***Neutral Citation 2016:DHC:1003-DB***.

8. In view of the above, no substantial questions of law arise for consideration. The appeal is disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 23, 2025/ns

Click here to check corrigendum, if any