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

\+ ITA 334/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -2 .....Appellant

Through: Mr. Ruchir Bhatia, SSC

versus

LEX SPORTEL VISION PVT. LTD. .....Respondent

Through: Mr. S.Vasudevan, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 27.04.2026

CM APPL. 27667/2026 (delay in re-filing)

1. This is an application filed by the appellant seeking condonation of delay of 656 days in re-filing the appeal.

2. For the reasons stated in the application, the same is allowed and the delay of 656 days in re-filing the appeal stands condoned.

ITA 334/2026

3. The present appeal has been preferred under Section 260A of the Income Tax Act, 1961 by the appellant-Department challenging the order dated 26.12.2023 passed by the Income Tax Appellate Tribunal, Delhi Bench ‘D’, New Delhi.

4. The following questions of law have been proposed by the appellant:

> *1. Whether in the facts and circumstances of the case and in law, the ITAT has erred in treating foreign*

remittance not chargeable to tax as royalty under section 9(l)(vi) of the Income Tax Act,1961?

2. Whether in the facts and circumstances of the case, and in law, the ITAT has erred in treating the payment made for 'live rights to have not been made for a bouquet of rights?

3. Whether in the facts and circumstances of the case, and in law, the ITAT has erred in holding that the payments in dispute are not made for use of any process as defined under section 9(l)(vi) of the Act and can't be charged to tax as 'royalty' in the hands of the overseas rights holder?

5. On perusal of the questions, we are reminded of our judgment dated 15.01.2026 rendered in **ITA 4/2026** titled ***The Commissioner of Income Tax - International Taxation -3 v. Sri Lanka Cricket*** reported in **2026 SCC OnLine Del 242**, wherein this Court has held that 'live feed' does not attract royalty. The operative part of the aforesaid judgment reads thus:

"4. We have perused the judgment of ***CIT v. Fox Network Group Singapore Pte. Ltd.*** *and also considered the fact that even the SLP involving identical question filed by the department had been withdrawn.*

5. That apart, Mr. Ruchir Bhatia, learned counsel for the appellant has not been able to point out any fact which shows that the rights of exhibition given by the respondent Sri Lanka Cricket exceeded beyond the 'live feed'.

6. Since the right to show cricket matches was confined to live telecast and the payment made was only for the *match(es) held in the series (within 12 months) and not subsequent matches, such amount paid to the respondent cannot be considered as a royalty. 'Because, royalty presupposes enduring benefits'. In case the licensee has a right to record or preserve the feed and he continues to derive benefit of that recording and has right to re-telecast or show those matches in future, beyond the period or event(s) other than such event, then only, the payment made to the licensee in appropriate case, can be treated as royalty. However, it is not the case in the present agreement or transaction, hence the amount in question cannot be considered as royalty."*

6. In light of the above judgment, we do not find any substance and merit in the present appeal, accordingly, it is hereby dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 27, 2026
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