



\$~28

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

+ **ITA 11/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2 Appellant

Through: Ms Easha, Advocate.

versus

KLM ROYAL DUTCH AIRLINES Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **11.01.2023**

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

CM APPL. 1109/2023

1. Allowed, subject to just exceptions.

CM APPL. 1110/2023 [*Application filed on behalf of the appellant seeking condonation of delay of 5 days in re-filing the appeal*]

2. This is an application moved on behalf of the appellant/revenue. The prayer made in the application is to condone the delay in re-filing the appeal.

2.1 According to the appellant/revenue, there is a delay of five days.

3. For the reasons given in the application, the delay is condoned.

4. The application is disposed of in the aforesaid terms.

ITA 11/2023

page 1 of 2



ITA 11/2023

5. This is an appeal filed by the appellant/revenue which is directed against the order of the Income Tax Appellate Tribunal [in short, “Tribunal”] dated 01.06.2022, concerning Assessment Year (AY) 2016-17.

6. The issue which arises for consideration is whether income received by the respondent/assessee on account of the technical handling services is chargeable to tax in India.

7. The Tribunal has ruled in favour of the respondent/assessee and in this context, relied upon a judgment of the coordinate bench of this court in *Director of Income Tax and Others v. KLM Royal Dutch Airlines* (2017) 392 ITR 218 (Del).

8. In view of the fact that the coordinate bench has already taken a view in the matter, this appeal is closed, as according to us, given this position, no substantial question of law arises for consideration.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 11, 2023 / tr

ITA 11/2023

[Click here to check corrigendum, if any](#)
page 2 of 2