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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 239/2025, CM APPL. 44079/2025 & CM APPL. 44080/2025
**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3**

.....Appellant
Through: Mr. Ruchir Bhatia, SSC with Mr.
Anant Mann, JSC & Ms. Aditi
Sabharwal, Advocate.

versus

TRAVELPORT INTERNATIONAL OPERATIONS LTD.

.....Respondent
Through: Ms. Vanshika Taneja, Adv. (VC) with
Ms. Ishita Farsaiya and Mr. Sparsh
Bhargava, Adv.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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24.07.2025

1. The challenge in this appeal is to an order dated 27.09.2021 pertaining to Assessment Year 2017-2018.
2. Mr. Ruchir Bhatia, learned counsel for the appellant/revenue fairly states that in view of the judgment in "*Commissioner of Income-tax (International Taxation) v. Travelport L.P. USA*, [2023] 153 taxmann.com 176 (SC), the issue stands covered against the revenue herein. He also states that the appeals concerning Assessment Years 2007-08 to 2014-15 have been decided by this Court in ITA 718/2013 to ITA 731/2023 on 08.12.2023 against the Revenue. In this regard, he has placed before us the said order. The relevant part of the said order, paragraph 9 thereof, reads as under:



“9. The moot point on merits which obtained in the appeals preferred by the appellant/revenue before the Tribunal was whether the view taken by CIT(A) that 15 percent of the profits earned from Indian operations could be attributed to the respondent/assessee was sustainable. The coordinate bench of AY 2006-07 while dealing with ITA 301/2022 has sustained the said conclusion and gone on to hold that no substantial question of law arose for its consideration. It is this decision which was affirmed by the Supreme Court with the dismissal of the SLP as noted hereinabove.”

3. In view of the position of law as laid down by the Supreme Court in ***Commissioner of Income-tax (International Taxation)***(supra) as followed in respect of the Assessment Years 2007-08 to 2014-15, the issue having been decided against the revenue, no substantial question of law arises for consideration in this appeal. The appeal alongwith pending applications being without merit, is dismissed.

V. KAMESWAR RAO, J

VINOD KUMAR, J

JULY 24, 2025

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