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

+ **ITA 35/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-2

..... Appellant

Through: Ms Easha Kadian, Adv. for Mr  
Sanjay Kumar, Sr. Standing Counsel.

versus

KLM ROYAL DUTCH AIRLINES

..... Respondent

Through: Mr Mahir Aggarwal, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

**19.01.2023**

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

1. 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 30.09.2022. To be noted, this appeal concerns Assessment Year (AY) 2013-14.

2. 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.

3. 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 v. KLM Royal Dutch Airlines* (2017) 392 ITR 218 (Del).

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4. 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, no substantial question of law arises for consideration.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**JANUARY 19, 2023**

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*Click here to check corrigendum, if any*