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

+ **ITA 394/2023**

**COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2**

..... Appellant

Through: Mr Sanjay Kumar, Senior Standing Counsel with Ms Easha Kadian and Ms Hemlata Rawat, Standing Counsel.

versus

**INTELSAT US LLC (ERSTWHILE INTELSAT CORPORATION)**

..... Respondent

Through: Mr S S Tomar with Mr Ankit Sahani, Advocates.

**CORAM:**

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

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**ORDER**

% **24.07.2023**

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

**CM Appls.37032-33/2023** [*Applications moved on behalf of the appellant/revenue seeking condonation of delay of 4 days in filing and 40 days in re-filing the appeal*]

1. These are the applications moved on behalf of the appellant/revenue seeking condonation of delay in filing and re-filing the appeal.
2. According to the appellant/revenue, there is a delay of 4 days in filing and 40 days in re-filing the appeal.
3. Having regard to the period involved, we are inclined to condone the delay in filing and re-filing the appeal. It is ordered accordingly.
4. The applications are disposed of, in the aforesaid terms.

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5. This appeal is directed against the order dated 11.11.2022 passed by the Income Tax appellate Tribunal [in short, “the Tribunal”].
6. This appeal concerns Assessment Year (AY) 2017-18.
7. Broadly, the appeal concerns the additions made by the assessing officer *vis-à-vis* payment received for rendering satellite transponder facilities by the respondent/assessee to its customers in India.
8. We are told by Mr Sanjay Kumar, who appears on behalf of the appellant/revenue, that the issue raised in the present appeal is covered by the decisions rendered by the coordinate benches in *M/s Asia Satellite Telecommunications Co. Ltd. v. DIT* (2011) 322 ITR 340 (Del) and *Director of International Taxation v. New Skies Satellite BV* (2016) 382 ITR 114 (Del).
9. We are told that the appellant/revenue has preferred Special Leave Petition(s) against the said decisions, which are pending adjudication.
10. Accordingly, the appeal of the appellant/revenue is closed, following the abovementioned decisions rendered by the coordinate benches of this Court.
11. It is, however, made clear that if the Supreme Court were to rule otherwise, the parties will be bound by the decision rendered in the SLPs.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**JULY 24, 2023/ pmc**

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