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

+ **ITA 395/2023**

**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 Appl.37042/2023 [*Application moved on behalf of the
appellant/revenue seeking condonation of delay of 28 days in filing the
appeal*]

1. This is an application filed moved on behalf of the appellant/revenue seeking condonation of delay in filing the appeal.
2. According to the appellant/revenue, there is a delay of 28 days in filing the appeal.
3. Having regard to the period involved, we are inclined to condone the delay in filing the appeal. It is ordered accordingly.
4. The application is disposed of, in the aforesaid terms.

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5. This appeal is directed against the order dated 20.12.2022 passed by the Income Tax Appellate Tribunal [in short, “the Tribunal”].
6. This appeal concerns Assessment Year (AY) 2018-19.
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, learned senior standing counsel, 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
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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