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

+ ITA 399/2024

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION) -1Appellant

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann, JSC & Mr.
Pratyakash Gupta, JSC

versus

ESS ADVERTISING (MAURITIUS) SNC ET COMPAGNIE
(FORMERLY KNOWN AS ESPN STAR SPORTS
MAURITIUS SNC ET COMPAGNIE)Respondent

Through: Mr. Ashok Mathur, Mr. Divesh
Chawla & Mr. Saurabh Jain,
Advocates

80

+ ITA 400/2024

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION) -1Appellant

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann, JSC & Mr.
Pratyakash Gupta, JSC

versus

ESS ADVERTISING (MAURITIUS) SNC ET COMPAGNIE
(FORMERLY KNOWN AS ESPN STAR SPORTS
MAURITIUS SNC ET COMPAGNIE)Respondent

Through: Mr. Ashok Mathur, Mr. Divesh
Chawla & Mr. Saurabh Jain,
Advocates

82

+ ITA 402/2024

COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1Appellant

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann, JSC & Mr.
Pratyakash Gupta, JSC

versus

ESPN STAR SPORTS (MAURITIUS) SNC ET COMPAGNIE
NOW KNOWN AS ESS ADVERTISING (MAURITIUS)
S.N.C.ET COMPAGNIERespondent



Through: Mr. Ashok Mathur, Mr. Divesh
Chawla & Mr. Saurabh Jain,
Advocates

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER
% **30.07.2024**
CM APPL. 42830/2024 (Exemption) in ITA 399/2024

Allowed, subject to all just exceptions.

This application stands disposed of.

ITA 399/2024 & CM APPL. 42831/2024 (579 Days Delay in Re-filing)

ITA 400/2024 & CM APPL. 42838/2024 (579 Days Delay in Refiling)

ITA 402/2024 & CM APPL. 42944/2024 (720 Days Delay in Refiling)

1. A request for accommodation is made on behalf of learned counsel for the respondent.
2. Acceding to the same, this matter shall stand adjourned to be called again on 12.08.2024.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 30, 2024/_{RM}