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

+ **ITA 41/2023 & CM APPL. 3045/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL
TAXATION)-2 Appellant

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

versus

NEW SKIES SATELLITE BV Respondent

Through: Ms Ananya Kapoor and Mr Salil
Kapoor, Advs.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **23.01.2023**

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

**CM No.3045/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 54 days in re-filing the appeal]**

1. This is an application moved on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

1.1 According to the appellant/revenue, there is a delay of 54 days.

2. Ms Ananya Kapoor, who appears on behalf of the respondent/assessee, says that she does not oppose the prayer made in the application.

3. Accordingly, the delay is condoned.

4. The application is disposed of in the aforesaid terms.

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5. This appeal concerns Assessment Year (AY) 2018-19. The Income Tax Appellate Tribunal [in short “Tribunal”] *via* the impugned order dated 22.04.2022, has ruled in favour of the respondent/assessee.
6. Learned counsel for the parties inform us that the issue raised in the instant matter is covered by the judgment of the coordinate bench of this court rendered in *Director of Income–Tax v. New Skies Satellite BV and Anr.* [2016] 382 ITR 114 (Del)
7. In view of what is stated hereinabove, no substantial question of law arises for our consideration in the present appeal.
8. The appeal is, accordingly, closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 23, 2023

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