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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 532/2023**  
+ **ITA 535/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -3 ..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing  
Counsel with Ms Deeksha Gupta,  
ssssAdv.

versus

SHANGRI-LA INTERNATIONAL HOTEL  
MANAGEMENT PTE LTD. .... Respondent

Through: Mr Manuj Sabharwal, Adv.

**CORAM:**

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

**ORDER**

% **18.09.2023**

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

**CM Appl.47914/2023 in ITA 532/2023**

1. Allowed, subject to just exceptions.

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2. These appeals concern Assessment Years (AYs) 2019-20 [ITA 532/2023] and 2018-19 [ITA 535/2023].

3. In the above captioned appeals, the appellant/revenue seeks to assail a common order dated 28.02.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].

4. Broadly, the Tribunal, *via* the impugned order, has ruled that the reimbursement of expenses *qua* marketing fees, frequent flyer programme,

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frequent guest programme and reservation fees received by the respondent/assessee cannot be treated as fee for technical services, in terms of Article 12(4) of the Indo-Singapore DTAA and under Section 9(1)(vii) of the Income Tax Act, 1961 [in short, “Act”].

5. Concededly, this issue stands covered by the following judgments:

(i) *DIT vs. Sheraton International Inc.* (2009), 178 Taxmann 84 (Del.)

(ii) *CIT vs. Sheraton International Inc.* [decided by this court on 11.05.2023 in ITA 271/2023]

(iii) *CIT vs. Starwood Hotels & Resorts Worldwide Inc.* 2022:DHC:004730.

6. Therefore, according to us, no substantial questions law arises for consideration.

7. The appeals are accordingly closed.

8. Needless to add, since the appellant/revenue has preferred a Special Leave Petition against the judgment rendered by this court in *CIT v Sheraton International Inc.*, parties will abide by the final decision rendered in that case by the Supreme Court.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**SEPTEMBER 18, 2023/pmc**

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

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