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

\+ **<u>ITA 63/2023</u>**

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 ..... Appellant

Through: Mr Sanjay Kumar, Sr. Standing Counsel.

versus

KLM ROYAL DUTCH AIRLINES ..... Respondent

Through: None.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MS JUSTICE TARA VITASTA GANJU

<u>O R D E R</u>

% **02.02.2023**

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

1. This is an appeal filed by the appellant/revenue, which is directed against the order dated 23.09.2022 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"]. To be noted, this appeal concerns Assessment Year (AY) 2017-2018.

2. The issue which arises for consideration is: whether income received by the respondent/assessee on account of "handling technical services" is chargeable to tax in India?

3. The Tribunal has ruled in favour of the respondent/assessee, and in this context, relied upon a judgment of the coordinate bench of this Court in ***Director of Income Tax and Others v. KLM Royal Dutch Airlines*** (2017) 392 ITR 218 (Del).

4. In view of the fact that the coordinate bench has already taken a view in the matter, this appeal is closed, as according to us, no substantial question of law arises for consideration.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

FEBRUARY 2, 2023 / tr

Click here to check corrigendum, if any