



\$~13 & 23

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

+ ITA 7/2026 & CM APPL. 1440/2026

+ ITA 9/2026 & CM APPL. 1479/2026

COMMISSIONER OF INCOME TAX, INTERNATIONAL
TAXATION-3, DELHIAppellant

Through: Mr. Puneet Rai, SSC, Mr. Gibran,
JSC and Mr. Ashvini Kumar and Mr.
Rishabh Nangia, Advs.

versus

TURNER BROADCASTING SYSTEM ASIA PACIFIC INC

.....Respondent

Through: Mr. Rohan Khan and Mr. Priyam
Bhatnagar, Advs.

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **09.01.2026**

1. Learned counsel for the parties jointly submitted that in the present ITA No. 7/2026 for the Assessment Year 2022-23 and ITA No. 9/2026 for the AY 2018-19, the issues involved, are identical to one involved in ITA No.76/2025, which has been dismissed by the Coordinate Bench of this Court, vide its judgment dated 26.03.2025, while observing thus:-

“13. There is no cavil that the nature of the revenue which is now sought to be taxed in AY 20-21 and AY 21-22 was similar to the revenue that was subject matter of MAP. It is correct that the issues determined under MAP are in relation to the specific assessment years and such determination cannot be extrapolated to other assessment years. However, the nature of income in the hands of the assessee remains



the same. Undisputedly, the receipts in the earlier assessment years, which were subject of resolution under MAP, arise from the same agreement(s). In the given facts, this court cannot be oblivious to the fact that the Revenue had accepted income of the assessee as business income.

14. Thus, in the peculiar facts of the present case, we are of the view that no substantial questions of law arise for consideration of this court.

15. Accordingly, the present appeals are dismissed. However, we clarify that the wider question of law is left open to be decided in an appropriate case.”

2. Following the aforesaid judgment and another judgment dated 04.08.2025 passed in ITA No. 232/2025 of this Court, these appeals are dismissed.

DINESH MEHTA, J

VINOD KUMAR, J

JANUARY 9, 2026/cd