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

+ **ITA 772/2023 & CM APPL. 65147/2023**

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3

..... Appellant

Through: Mr Pratyaksh Gupta, Standing
Counsel.

versus

THAICOM PUBLIC CO LTD.(FORMERLY KNOWN AS SHIN
SATELLITE PUBLIC CO. LTD.)

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MR JUSTICE GIRISH KATHPALIA

ORDER

% **15.12.2023**

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

1. This appeal concerns Assessment Year (AY) 2016-17.
2. Via the instant appeal, the appellant/revenue seeks to assail the order dated 21.02.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. Learned standing counsel for the appellant/revenue fairly brings to our notice the decision rendered by the coordinate bench in ITA 411/2018, titled ***The Commissioner of Income Tax – International Taxation – 3 v. Thaicom Public Co. Ltd.***, which covers the issue raised in the instant appeal against the appellant/revenue and in favour of the respondent/assessee.
- 3.1. The aforementioned appeal i.e., ITA 411/2018, was dismissed by the coordinate bench via order dated 10.04.2018. The order dated 10.04.2018 is

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based on the decision of this court rendered in ***Director of Income Tax v. New Skies Satellite BV***, (2016) 382 ITR 114.

4. Given this position, according to us, no substantial question of law arises for our consideration. The appeal is accordingly closed.

5. Consequently, the pending application is rendered infructuous and the same is closed.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 15, 2023 / tr

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