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

% *Date of decision : 08.05.2023*

+ **ITA 264/2023 & CM APPL. 23183/2023**

THE COMMISSIONER OF INCOME TAX-INTERNATIONAL TAXATION -3

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing counsel
with Shri Pratyakash Gupta, Advocate

versus

SHERATON OVERSEAS MANAGEMENT CORPORATION

..... Respondent

Through: Mr Divyanshu Agrawal, Ms Pooja Mittal
and Mr Vaibhav Niti, Advocates

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

RAJIV SHAKDHER, J.: (ORAL)

**CM APPL. 23183/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 300 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.
2. According to the appellant/revenue, there is a delay of 300 days.
3. Mr Divyanshu Agrawal, who appears on behalf of the respondent/assessee, says that he does not oppose the prayer made in the application.
4. Accordingly, the delay is condoned.
5. The application is disposed of, in the aforesaid terms.

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6. This appeal concerns Assessment Year (AY) 2014-15.

7. The appellant/revenue seeks to assail the Income Tax Appellate Tribunal [in



short, “Tribunal”] order dated 30.07.2021.

8. The only issue which arises for consideration in the present matter is whether the fee received by the respondent/assessee on account of “centralized services” rendered to its Indian customers was taxable as Fee for Technical Services (FTS) and/or Fee for Included Services (FIS) under the Indo-US-DTAA.

9. We are informed by the counsel for the parties that this very issue came up for consideration in the respondent/assessee’s case in AY 2015-16 before a coordinate bench of this court in ITA No. 435/2022 and 434/2022.

9.1 The counsel says that the said appeals were dismissed by the coordinate bench via order dated 04.11.2022.

10. In these circumstances, no substantial question of law arises for our consideration.

11. The appeal is, accordingly, closed.

12. Parties will act based on the digitally signed copies of the order.

(RAJIV SHAKDHER)
JUDGE

(GIRISH KATHPALIA)
JUDGE

8th MAY, 2023 / as