

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES 'G', NEW DELHI**

Before Sh. Amit Shukla, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 5143/Del/2016 : Asstt. Year : 2012-13

DCIT(International Taxation), Circle-3(1)(2), New Delhi	V s	M/s Starwood Hotels & Resorts Worldwide Inc., C/o M/s Nangia & Co., Suite 4A, Plaza M 6, Jasola, New Delhi-110025
(APPELLANT)		(RESPONDENT)
PAN No. AAOCS2525F		

Assessee by : Sh. Amit Arora & Vishal Mishra, CA

Revenue by : Sh. N. K. Bansal, Sr. DR

Date of Hearing: 28.08.2019

Date of Pronouncement: 02.09.2019
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-43, New Delhi dated 26.07.2016.

2. Only one ground has been raised in this appeal:

"(i) Whether on the facts and in the circumstances of the case, the Id. CIT (A) has erred in holding that the Centralized services fee received by the appellant for rendering various services such as Sales and Marketing, Loyalty Programs, Reservation Service, Technological Service, Operational Services and Training, Program etc. to customers in India, were not taxable as "Fees for Technical Services" (FTS) in terms of Section 9 of the Income Tax Act, 1961 as well as Article 12 of the India-US Double Taxation Avoidance Agreement (DTAA)."

3. We find that the issue has been already adjudicated in the assessee's own case for the assessment year 2011-12 by the Co-ordinate Bench of ITAT Delhi. The decision of the Co-ordinate Bench was based on the judgment of the Hon'ble jurisdictional High Court in assessee's own case that the receipt on account of sales and marketing, loyalty programmes, reservation services, technological services and operational services do not constitute fee for technical services. Hence, respectfully following, the orders of the Co-ordinate Bench and Hon'ble High Court of Delhi, we decline to interfere in the order of the Id. CIT (A).

4. In the result, the appeal of the Revenue is dismissed.
(Order Pronounced in the Open Court on 02/09/2019).

Sd/-

(Amit Shukla)
Judicial Member

Dated: 02/09/2019

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR