

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,
NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No. 7368/DEL/2017
[Assessment Year: 2014-15]

The Dy. C.I.T
Circle 1(1)(1)
New Delhi

Vs.

Asia Satellite Telecommunications
Company Ltd, 12F, Harbour Centre
Wanchal Hongkong

PAN : AADCA 7848 N

[Appellant]

[Respondent]

Date of Hearing : 11.10.2021
Date of Pronouncement : 11.10.2021

Assessee by : Shri Rishab Malhotra, Adv

Revenue by : Shri Gangadhar Panda, CIT- DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the Revenue is preferred against the order of the
ld. CIT(A)- 42, New Delhi dated 15.09.2017 pertaining to A.Y 2014-15.

2. The solitary grievance of the Revenue is that the ld. CIT(A) erred in holding that the receipt of assessee from customers cannot be taxed as Fee for Technical Services [FTS] u/s 9(1)(vii) of the Income tax Act, 1961 [hereinafter referred to as 'The Act' for short].

3. At the very outset, the ld. counsel for the assessee stated that the quarrel emanating from the assessment order was that the receipts of the assessee were treated as royalty and also FTS by the Assessing Officer and ld. CIT(A) having convinced himself with the fact that receipts are taxable as royalty, as was done in earlier A.Ys, held that the same receipts cannot be taxed as FTS.

4. It is the say of the ld. counsel for the assessee that the quarrel relating to entire receipts treated as royalty has been settled under the Vivad se Vishwas Scheme, 2020 and the appeal of the assessee in ITA No. 7117/2017 has been dismissed as withdrawn. Therefore, this appeal of the Revenue should be treated as infructuous.

5. We have given thoughtful consideration to the contentions of the ld. counsel for the assessee. In our considered opinion, when the entire income has been offered for taxation and the quarrel has been

settled under Vivad se Vishwas Scheme, 2020, then the Revenue should not have any grievance whatsoever. Accordingly, this appeal of the Revenue becomes otiose.

6. In the result the appeal of the Revenue in ITA No. 7368/DEL/2017 is dismissed.

The order is pronounced in the open court in the presence of both the representatives on 11.10.2021.

Sd/-

[AMIT SHUKLA]
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated : 11th October, 2021

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

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