

## The Commissioner of Income Tax - International Taxation - 3 v. Travelport International Operations Ltd.

ITA 212/2025, ITA 219/2025 & ITA 233/2025

2026:DHC:7496-DB | ITA 212/2025, ITA 219/2025 & ITA 233/2025 (Del HC, decided 23.09.2026) | 2026-09-23

**Attribution of 15% of revenue to the Indian permanent establishment of a global CRS/GDS provider upheld following Supreme Court precedent in Travelport L.P. USA where distribution fees paid in India exceeded attributed profits.**

Income-tax Act, 1961: sections 5(2), 9(1)(i), 90 and 260A

High Court of Delhi | 2-judge bench (Division Bench) | Subramonium Prasad, J. | Renu Bhatnagar, J.

Assessment years: 2012-13, 2013-14, 2015-16

### **Covers three assessment years (AY 2012-13, AY 2013-14, and AY 2015-16)**

This common judgment disposes of three appeals arising from ITAT common order dated 23.08.2022: ITA 212/2025 (AY 2013-14), ITA 219/2025 (AY 2012-13), and ITA 233/2025 (AY 2015-16).

### **01 FACTS OF THE CASE**

The Revenue filed three appeals (ITA 212/2025 for AY 2013-14, ITA 219/2025 for AY 2012-13, and ITA 233/2025 for AY 2015-16) against the common order of the ITAT dated 23.08.2022 in ITA Nos. 6988/Del/2017, 7541/Del/2017, and 1673/Del/2019. For these assessment years, the Assessing Officer had departed from the historical 15% profit-attribution methodology and attributed 100% of Indian booking revenues to the assessee's Permanent Establishment in India while allowing 63.15% (AYs 2012-13 & 2013-14) or 46.81% (AY 2015-16) as expense paid to Interglobe Technology Quotient Pvt. Ltd. (ITQPL). The ITAT restored the 15% attribution formula and held that since the commission paid to ITQPL exceeded 15% of gross revenue, no further income remained taxable in India.

Source: [Pages 1-3 of 4 \(Paragraphs 1-4\) \(DLHC010979972023\\_1\\_2026-09-23.pdf\)](#)

## **02 DISCUSSION BY THE HON'BLE COURT**

The Division Bench noted that the identical question in the assessee's own case had already been rejected by a coordinate Bench of the Delhi High Court on 24.07.2025 in ITA 239/2025 (The Commissioner of Income Tax - International Taxation - 3 v. Travelport International Operations Ltd.), which relied directly on the Supreme Court's decision in Commissioner of Income-tax (International Taxation) v. Travelport L.P. USA, (2023) 153 taxmann.com 176 (SC). Since there was no material change in functionality, assets, or risks across the relevant years, the 15% attribution methodology affirmed by the Supreme Court governed the field.

Source: [Pages 2-4 of 4 \(Paragraphs 4-5\) \(DLHC010979972023\\_1\\_2026-09-23.pdf\)](#)

## **03 JUDICIAL DECISION**

Following the coordinate Bench judgment in ITA 239/2025 and the Supreme Court decision in Travelport L.P. USA, (2023) 153 taxmann.com 176 (SC), the Delhi High Court held that no substantial question of law arose and dismissed ITA 212/2025, ITA 219/2025, and ITA 233/2025.

Source: [Page 4 of 4 \(Paragraphs 5-6\) \(DLHC010979972023\\_1\\_2026-09-23.pdf\)](#)

## **04 OUTCOME / IN WHOSE FAVOUR**

In favour of the assessee (Travelport International Operations Ltd.); all 3 Revenue appeals dismissed.

Source: [Page 4 of 4 \(Paragraph 6\) \(DLHC010979972023\\_1\\_2026-09-23.pdf\)](#)

**05 AKHB REVIEW POINT**

AKHB analysis: In CRS/GDS permanent-establishment cases, once 15% of India-generated revenue is attributed to Indian operations and the remuneration paid to the Indian distributor (ITQPL) exceeds that 15% threshold, the attribution stands extinguished under the Supreme Court ruling in Travelport L.P. USA ((2023) 153 taxmann.com 176 (SC)).

Source: [Full judgment PDF \(4 pp.\)](#)

**SOURCE & VERIFICATION**

[Original judgment PDF \(DLHC010979972023\\_1\\_2026-09-23.pdf\)](#)

Reviewed from the complete 4-page official High Court judgment PDF (DLHC010979972023\_1\_2026-09-23.pdf, SHA-256: 7020024726054d75f68e975a825637acade0865819d52dc645e9044997aofece).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

**Open cited source rendition**

Primary source verified page-by-page (4 physical pages, 29,737 bytes, SHA-256:

7020024726054d75f68e975a825637acade0865819d52dc645e9044997aofece). Cloud Google Drive File ID:

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(<https://drive.google.com/file/d/17JnSlBs6Gm2Yxoed78U5aZlZAK-TJSKo/view>).

**STATUTORY SCOPE**

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

**LATER TREATMENT**

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

**AI DISCLOSURE**

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible.

Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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