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

\+ ITA 541/2016

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr.Rahul Chaudhary, Sr.Standing Counsel with Mr.Raghvendra Singh, Jr.Standing Counsel

versus

NTPC TAMIL NADU ENERGY CO. LTD. ..... Respondent
Through: Ms.Vernika Tomar and Mr.Bharat Sangal, Advocates

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R
% **20.09.2016**

The revenue questions the order of the Income Tax Appellate Tribunal (ITAT) whereby it upheld the assessee's contention that the interest income return reported during the assessment year 2010-2011 was inextricably linked with the object of setting up the assessee's power plant. The assessee had advanced money to the contractors for smooth working which was interest bearing out of debt funds. This question was considered in a previous year 2008-2009 in ITA 915/2015 decided on 04.12.2015 by a bench of this court which rejected the revenue's appeal. Likewise, even earlier on 06.02.2015, this court had while relying upon previous binding decisions, rejected the revenue's appeal (ITA 66/2015). Consequently, no question of law arises.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

SEPTEMBER 20, 2016
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