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

\+ ITA 553/2016

COMMISSIONER OF INCOME TAX (TDS) – 2 ..... Appellant

Through: Mr.Dileep Shivpuri,Sr. Standing counsel with Mr. Sanjay Kumar, Jr. Standing counsel.

Versus

SAMSUNG INDIA ELECTRONICS (P) LTD., ... Respondent

Through: Mr.Tarun Gulati, Mr.Kishore Kunal and Mr.Manish Rastogi, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

% **26.09.2016**

1. The question of law sought to be urged in the present appeal under Section 260A of Income Tax Act [hereafter "the Act"] by the Revenue is as to whether the assessee could be treated as one in default under Section 201 of the Act, has been settled by a decision of the Division Bench of this court in ***CIT vs. NHK Japan Broadcasting Corporation Ltd.*** (2008) 305 ITR 137 (Del)., which has been subsequently followed by ***CIT vs. Hutchisson Essar Telecom Limited (2010) 323 (DEL)***. It has recently been followed in ***Vodafone Essar Mobile Services Limited (Now Known As Vodafone Mobile Services Limited) vs. Union of India and Ors.*** [W.P.(C) 8535/2011 and connected matters, decided on 9th March, 2016].

2. As a result, no question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

SEPTEMBER 26, 2016/*mr*

DEEPA SHARMA, J