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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 11216/2015**

NORTHERN INDIA MACHINERY STORES PVT. LTD. ..... Petitioner
Through: Mr Keshav Rai with Mr Mukesh Gupta, Advocates.

versus

INCOME TAX OFFICER WARD 18(4) ..... Respondent
Through: Mr Ashok K. Manchanda, Senior Standing Counsel with Ms Vibhooti Malhotra, Junior Standing Counsel.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **08.02.2016**

1. It is pointed out by Mr Ashok Manchanda, learned counsel appearing for the Respondent states that in light of the proviso to the Section 24**4**A(1)(a), since the amount of refund is less than 10 percent of the tax as determined on regular assessment then no interest is payable.

2. There is no dispute that in the present case the above proviso is applicable. In the circumstances, no further orders are called for.

3. The writ petition is disposed of in the above terms.

S. MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 08, 2016
MK