$~R88, 89, 90

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

+   **ITA Nos. 431/2005**

COMMISSIONER OF INCOME TAX DEL ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr.Sanjay Kumar Mishra, Junior Standing Counsel for Revenue.

Versus

M/S BHUSHAN STEELS & STRIPS LTD. ..... Respondent

Through: Ms. Kavita Jha, Ms. Roopali Gupta, Advocates.

WITH

ITA Nos. 435/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr.Sanjay Kumar Mishra, Junior Standing Counsel for Revenue.

Versus

M/S BHUSHAN STEELS & STRIPS LTD. ..... Respondent

Through: Ms. Kavita Jha, Ms. Roopali Gupta, Advocates

WITH

ITA Nos. 440/2005

COMMISSIONER OF INCOME TAX DEL ..... Appellant

Through: Mr. Rahul Chaudhary, Senior

Standing Counsel with Mr.Sanjay Kumar Mishra, Junior Standing Counsel for Revenue.

Versus

M/S BHUSHAN STEELS & STRIPS LTD. ..... Respondent

Through: Ms. Kavita Jha, Ms. Roopali Gupta, Advocates

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 04.08.2017

1. These appeals by the Revenue are against the orders dated 20th January, 2005 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos. 1127 and 1129/Del/2002 for the Assessment Years ('AY's) 1999-2000 and 2000-01 respectively and the order dated 11th January 2005 of the ITAT in and 2983/Del/2003 for AY 2001-02.

2. By the order dated 5th August 2005, this Court framed the following question of law in these appeals:

> *"Whether the Tribunal was right in holding that the Assessing Officer could not have charged interest under Section 234B and 234C while processing the return under Section 143(1)(a) and computing the income under Section 115JA of the Income Tax Act, 1961"*

3. The admitted position is that the above question stands answered in favour of the Revenue and against the Assessee by the decision of the Supreme Court in ***JCIT v. Rolta India Ltd. (2011) 330 ITR 470 (SC).***

4. In the circumstances, the question of law framed in these appeals is answered in the negative i.e. in favour of the Revenue and against the Assessee.

5. These appeals are allowed in the above terms.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

AUGUST 04, 2017

j