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

\+ ITA 525/2005

COMMISSIONER OF INCOME TAX ..... Appellant
Through Mr. Ruchir Bhatia, Advocate.

versus

M/S DELHI BRASS & METAL WORKS ..... Respondent
Through Mr. K.N. Ahuja and Mr. Deepak Malik, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% **08.12.2017**

The present appeal by the Revenue, which relates to assessment year 1997-98, arises from ITA No.2460/DEL/2000 and was admitted for hearing on the following substantial question of law:-

> "Whether the provision for charging statutory interest under Section 234B and 234C as applicable to an assessee paying Minimum Alternative Tax (MAT) under section 115JA of the Income Tax Act, 1961 ?"

It is accepted by the counsel for the parties that the issue is covered in favour of the Revenue by the decision of the Supreme Court in ***Joint Commissioner of Income Tax Vs. Rolta India Ltd.***, (2011) 330 ITR 470 (SC).

The substantial question of law is accordingly answered in favour of the Revenue and against the respondent. No order as to costs.

SANJIV KHANNA, J.

PRATHIBA M. SINGH, J.

DECEMBER 08, 2017
NA