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

\+ ITA 1068/2017

COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION-3 ..... Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Mr. Sanjay Kumar, Jr. Standing Counsel

versus

THE BANK OF TOKYO-MITSUBISHI UFJ LTD. ..... Respondent

Through: Mr. Sparsh Bhargava, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 28.11.2017

The two questions i.e. taxability of salaries and the applicability of Section 115JB of the Income Tax Act, 1961 are urged by the Revenue in its appeal. This Court notices that both the questions have been answered against the Revenue by this Court in its common order in *Principal Commissioner of Income Tax Vs. Bank of Tokyo Mitsubishi UFJ Ltd. (In ITA 604-605/2015)* decided on 08.04.2016 for two previous years. No question of law, therefore, arises.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 28, 2017/*'rs'*