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

\+ ITA 185/2018

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

Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

SUMITOMO CORPORATION ..... Respondent

Through: Mr. Prakash Kumar, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% 16.02.2018

The only question urged by the Revenue in this appeal is with respect to the correctness of the Income Tax Appellate Tribunal's (ITAT) decision on tax deduction at source and the interest leviable thereon under Section 234B of the Income Tax Act, 1961.

The ITAT had relied upon the Uttaranchal High Court's decision in the case of Commissioner of Income Tax & Anr. vs. Sedco Forex International Drilling Co. Ltd., (2004) 186 CTR (Uttaranchal)144. This issue is also covered by the judgment of this Court in the case of Director of Income Tax International Taxation vs. GE Packaged Power Inc, (2015) 373 ITR 65. Consequently, no question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 16, 2018

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