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

\+ ITA 249/2018 & CM APPL. 7367/2018

THE COMMISSIONER OF INCOME TAX -INTERNATIONAL TAXATION-2 ..... Appellant

versus

KSS ENGINEERING LTD. ..... Respondent

\+ ITA 250/2018

THE PR. COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION-2 ..... Appellant

versus

KSS ENGINEERING LTD. ..... Respondent

Present: Mr. Ruchir Bhatia, Sr. Standing Counsel for Revenue.
None for respondent.

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

O R D E R

% **26.02.2018**

The only issue urged by the Revenue in its appeals challenging the order of the ITAT is the assessee's liability to pay interest under Section 234B of the Income Tax Act, 1961 (for short "the Act"). The ITAT followed the decision of this Court in *Directorate of Income Tax v. G.E. Packaged Power Inc.* 373 ITR 65 (Del.). The facts of this case clearly show that the question of law with respect to Section 234B of the Act is covered by *G.E. Package Power Inc. (supra).* Therefore, no question of law arises. The appeals are consequently dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 26, 2018
kks