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

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\+ **<u>ITA 644/2018 & CM APPL. 22623-25/2018</u>**

THE COMMISSIONER OF INCOME TAX - (INTERNATIONAL TAXATION)-1 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

GE TRANSPORTATION PARTS LLC ..... Respondent

Through: Mr. Siddharth Joshi, Advocate.

AND

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<u>ITA 645/2018 & CM APPL. 22626-28/2018</u>

THE PR.COMMISSIONER OF INCOME TAX -1 (INTERNATIONAL TAXATION) ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

GE TRANSPORTATION PARTS LLC ..... Respondent

Through: Mr. Siddharth Joshi, Advocate.

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

<u>O R D E R</u>

% **28.05.2018**

The sole question of law urged by the Revenue is with respect to the interest levied under Section 234-B of the Income Tax Act, 1961. This issue is covered in the assessee's favour and against the Revenue by the judgment of this Court in *'Director of Income-Tax*

(International Taxation) vs. GE Packaged Power Inc.', (2015) 373 ITR 65 (Delhi).

It appears that the Revenue has appealed further to the Supreme Court and that its appeals are pending since leave has been granted.

In these circumstances, the Court is of the opinion that the previous ruling in the assessee's case would bind it. The ITAT did not commit any error in following that previous order of this Court. However, it is also clarified that in any event, the parties shall be finally bound on the question of law by the judgment/ruling of the Supreme Court in the pending batch of appeals and the special leave petitions. The appeals are consequently dismissed subject to the above observations.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 28, 2018

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