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

\+ ITA 1355/2018

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

Through: Mr. Ruchir Bhatia, Adv.

versus

GE CANADA COMPANY ..... Respondent

Through: Mr. Sachin Jolly, Adv.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

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

% 30.11.2018

<u>CM APPL. 50071/2018 (exemption)</u>

Allowed subject to all just exceptions.

<u>CM APPL. 50072/2018 (delay in re-filing)</u>

Delay in re-filing is not opposed by the respondent-assessee.

Accordingly, the application for condonation of delay is allowed.

<u>ITA 1355/2018</u>

Counsel for the parties state that the present appeal may be disposed of in terms of the order dated 01.06.2018 passed in ITA No. 661/2018, the ***Pr. Commissioner of Income Tax-1 (International Taxation) vs. General Electric Power Systems INC.*** It is stated that this would be in consonance with Sections 158A and 158AA of the Income Tax Act, 1961, though these provisions are not strictly applicable.

2. The question raised by the Revenue in these appeals relates to levy of interest under Section 234B of the Income Tax Act, 1961 which issue is covered against them vide the judgment of this Court in ***Director of Income Tax (International Taxation) vs. GE Packaged Power Inc.***, (2015) 373 ITR 65 (Delhi).

3. Appeal against the said decision is pending before the Supreme Court as special leave to appeal has been granted.

4. Counsel for the parties state that the ruling by the Supreme Court would equally apply to the present appeal. Recording the above, the appeal is disposed of.

5. In case of any difficulty, it will be open to the parties to file an application in this appeal after the decision of the Supreme Court.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 30, 2018/*uj*