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

\+ **ITA 1168/2018 & CM APP No. 44572/2018**

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

Through: Mr.Ruchir Bhatia, Adv.

versus

GE ENGINE SERVICE-TRI REMANUFACTURING INC ..... Respondent

Through: Mr.Sachit Jolly, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI**

**O R D E R**

**% 26.10.2018**

**CM APP No.44571/2018**

Allowed, subject to all just exceptions.

The application stands disposed of.

**ITA 1168/2018**

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. The 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, this 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.

6. The appeal for the purpose of registry would be treated as disposed of.

**SANJIV KHANNA, J.**

**ANUP JAIRAM BHAMBHANI, J.**

**OCTOBER 26, 2018**
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