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

\+ **ITA 1392/2018**

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

Through: Mr.Ruchir Bhatia, Adv.

versus

GE TRANSPORTATION PARTS LLC ..... Respondent

Through: Mr.Rohit Garg and Mr.Aarush Bhatia, Advs.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

O R D E R

% 05.12.2018

CM APPL. 50879/2018

Allowed, subject to all just exceptions.

CM APPL. 50880/2018

Counsel for the assessee does not oppose the application. The delay of 240 days in re-filing the appeal is condoned.

Application is allowed.

ITA 1392/2018

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 this appeal 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.

6. We also clarify that the assessee has preferred an appeal impugning the order passed by the Income Tax Appellate Tribunal on certain aspects, unconnected with the issue in the present appeal. We make no comment in that regard. This order would not impact and affect the said appeal.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

DECEMBER 05, 2018/neelam