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

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\+ **ITA 409/2018 & CM APPL. 13407/2018**

THE COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

SHANGHAI ELECTRIC GROUP CO. LTD ..... Respondent

Through: Mr. Deepak Chopra and Mr. Amit Shrivastava, Advocates.

WITH

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ITA 410/2018 & CM APPL. 13408-13409/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

SHANGHAI ELECTRIC GROUP CO. LTD ..... Respondent

Through: Mr. Deepak Chopra and Mr. Amit Shrivastava, Advocates.

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

O R D E R

% **09.04.2018**

The question of law urged by the Revenue is with respect to the collection of interest for non-deposit of advance tax in respect of the consideration received by the non-resident assessee.

The Tribunal (Income Tax Appellate Tribunal) had followed the decisions of this Court in the cases of *'Director of Income Tax vs. Jacabs Civil Incorporated'*, (2011) 330 ITR 578, *'Director of Income Tax, International Taxation vs. GE Packaged Power Inc. and ors.',* (2015) 373 ITR 65 and *'Commissioner of Income Tax, International Taxation-2 vs. ZTE Corporation',* (2017) 392 ITR 80.

Since the Tribunal followed the rulings of this Court no question of law arises. These appeals are dismissed as untenable along with pending applications.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 09, 2018

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