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

\+ ITA 483/2018 & CM APPL 16029-16030/2018

THE COMMISSIONER OF INCOME TAXINTERNATIONAL TAXATION -3 ..... Appellant

Through Mr.Ruchir Bhatia, Sr.Standing Counsel

versus

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

Through Mr.Deepak Chopra and Mr.Amit Shrivastava, Advs.

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

O R D E R

% **18.05.2018**

The Revenue's appeal questions the decision of the Income Tax Appellate Tribunal (hereinafter 'ITAT') with respect to the collection of interest on non-deposit of advance tax, in regard to the amount received by non-resident/assessee.

Identical appeals for another assessment year (ITA 409-410/2018, The Commissioner of Income Tax International Taxation-3 vs. Shanghai Electric Group Co.Ltd.) were rejected by this Court on 09.4.2018. The Court had then observed, as follows:

> *"The Tribunal (Income Tax Appellate Tribunal) had followed the decisions of this Court in the case of 'Director of Income Tax vs. Jacabs Civil Incorporated', (2001) 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."

For the same reasons the present appeal is rejected along with pending applications.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 18, 2018
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