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

\+ ITA 497/2018 & CM APPL. 16308-09/2018

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

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

Through

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE VINOD GOEL

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

% **25.04.2018**

The only question of law urged by the Revenue in this appeal under Section 260-A of the Income Tax Act, 1961 (hereinafter 'the Act') is with respect to the alleged interest payable by the assessee under Section 234B of the Act. At the outset, this Court notices that for another assessment year this Court had, following its previous order in ITA No.409-410/2018 in ITA 461/2018 (*The Commissioner of Income Tax International Taxation-3 vs. Shanghai Electric Group Co. Ltd.*, rejected the Revenue's appeal. The Court had then noted as follows:-

> "The Revenue's appeals questions the decision of the ITAT with respect to 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 09.04.2018. 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."

For the same reasons, this appeal does not involve any substantial question of law. It is accordingly dismissed.

S. RAVINDRA BHAT, J

VINOD GOEL, J

APRIL 25, 2018

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