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

\+ ITA 423/2018 & CM APPL. 13883/2018

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

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

Through: Ms. Manasvini Bajpai, Advocate.

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

O R D E R

% **11.04.2018**

This appeal by the Revenue under Section 260-A of the Income Tax Act, 1961 (hereinafter 'the Act') is for the Assessment Year 2014-15.

The question of law urged by the Revenue in this appeal 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. The appeal is consequently dismissed along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 11, 2018

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