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

\+ ITA 649/2018

THE COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION -2 ..... Appellant

Through Mr.Ruchir Bhatia, Sr.Standing Counsel for the Revenue.

versus

MASTERCARD INTERNATIONAL INC. ..... Respondent

Through Mr.Salil Kapoor and Ms.Ananya Kapoor, Advocates.

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

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

% **28.05.2018**

The Revenue's appeal under Section 260A of the Income Tax Act, 1961 is with respect to the interest charged under Section 234B of the Act. This question is no longer moot and has been decided against the Revenue in *Director of Income Tax (International Taxation) vs. GE Packaged Power Inc.* (2015) 373 ITR 65 Delhi The issue was also decided in favour of the same assessee for another assessment year. No substantial question of law arises. Appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 28, 2018
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