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

\+ ITA 781/2018

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

Through : Mr.P.Bhatia with Ms.Vibhooti Malhotra and Mr.Puneet Rai, Advocates.

versus

L.S. CABLE & SYSTEMS LTD. ..... Respondent

Through : Mr.Tarun Gulati with Ms.Ishita Forsaiya, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 01.10.2018

The issues raised in the present appeal are covered against the Revenue by the decision of this Court in ITA No.703/2009, ***Director of Income Tax, New Delhi vs.LG Cable Ltd.*** decided on 24.12.2010 and ITA No.706/2011, ***Director of Income Tax vs. L.S.Cables Ltd.*** and connected matters decided on 30.09.2011.

It is stated by the learned counsel for the parties that the leave to appeal against the said judgments have been granted by the Supreme Court of India. On the last date of hearing, we had called the parties to obtain instructions whether they are ready to give a statement in terms of Section 158A and 158AA of the Income Tax Act, 1961.

Learned counsel for the L.S. Cable & System Ltd. (respondent-assessee for short) states that as per instructions they are not willing and ready to make the said statement as the Revenue would perceive it as a ground to not refund taxes paid. He has raised grievance that refunds have not been paid for this year and earlier years.

In view of the reluctance expressed by the learned counsel for the respondent-assessee, we cannot compel and force them to make any statement. Revenue could have relied upon the relevant provisions at the appropriate stage.

Recording the aforesaid, the appeal is dismissed as it does not raise substantial question of law. There would be no order as to costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

OCTOBER 01, 2018/sa