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

\+ ITA 922/2018

THE COMMISSIONER OFINCOME TAX –
INTERNATIONAL TAXATION -1 ..... Appellant

Through Mr. Puneet Rao, Advocate for Mr. Ruchir Bhatia, Advocate

versus

GE ENGINE SERVICES LLC ..... Respondent

Through Mr. Sachit Jolly and Mr. Aarush Bhatia, Advocates

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

O R D E R

% **27.08.2018**

Counsel for the parties state that the present appeal may be disposed of in terms of the order dated 01.06.2018 passed in ITA No. 661/2018, ***The Pr. Commissioner of Income Tax-1 (International Taxation) vs. General Electric Power Systems INC***. It is stated that this would be in consonance with Sections 158A and 158AA of the Income Tax Act, 1961, though these provisions are not strictly applicable.

2. The question raised by the Revenue in these appeals relates to levy of interest under Section 234B of the Income Tax Act, 1961 which issue is covered against them vide the judgment of this Court in '***Director of Income Tax (International Taxation) vs. GE Packaged***

Power Inc.', (2015) 373 ITR 65 (Delhi).

3. The appeal against the said decision is pending before the Supreme Court as special leave to appeal has been granted.

4. Counsel for the parties state that the ruling by the Supreme Court would equally apply to the present appeal. Recording the above, the appeal is disposed of.

5. In case, of any difficulty it will be open to the parties to file an application in this appeal after the decision of the Supreme Court.

6. We also clarify that the assessee has preferred an appeal impugning the order passed by the Income Tax Appellate Tribunal on certain aspects, unconnected with the issue in the present appeal. We make no comment in that regard. This order would not impact and effect the said appeal.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

AUGUST 27, 2018
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