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

\+ ITA 1421/2018

THE COMMISSIONER OF INCOME TAX-
INTERNATIONAL TAXATION-1 ..... Appellant

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

versus

ANDRITZ AG ..... Respondent

Through

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

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

% **11.12.2018**

Issue with regard to the chargeability of interest under Section 234B of the Income – Tax Act, 1961 in the case of non-resident is covered against the revenue by the decision of this court in ***Director of Income – Tax Vs. Jacabs Civil Incorporated*** [2011] 330 ITR 578 (Delhi) and ***Director of Income – Tax (International Taxation) Vs. GE Packaged Power Inc.*** [2015] 373 ITR 65 (Delhi).

In view of the aforesaid decisions, no substantial question of law arises for consideration in this appeal. Accordingly, the appeal is dismissed without any order as to costs.

SANJIV KHANNA, J

ANUP JAIRAM BHAMBHANI, J

DECEMBER 11, 2018 ssn