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

\+ ITA 1002/2017 and CN APPL. 41762/2017

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

Through Mr. Ruchir Bhatia, Sr. Standing Counsel with Mr. Puneet Rai, Jr. Standing Counsel.

versus

GE ENERGY PARTS INC. ..... Respondent

Through Mr. Sachit Jolly and Mr. Anirudh Bhakru, Advs.

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

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

% **15.01.2018**

The short issue, which the Revenue urges in this appeal, pertains to the applicability of the interest provision under Section 234B of the Income Tax Act, 1961 in respect of the assessee's income. The ITAT in this case had followed the decision in the previous assessment of the respondent, accepting the assessee's contention [Director of Income Tax (International Taxation) Vs. GE Packaged Power Inc.]. For that reason, the relief granted by the ITAT cannot be faulted. No substantial question of law arises. The appeal is therefore, dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 15, 2018/rc