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

\+ ITA 153/2018 & CM APPL. 5082/2018

THE PR. COMMISSIONER OFINCOME TAX -6 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

NATIONAL FERTILIZERS LTD. ..... Respondent
Through: Mr. Ved Jain with Mr. Pranjal Srivastava, Advocate

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

O R D E R

% **09.02.2018**

The Revenue's appeal under Section 260-A of the Income Tax Act urges three questions of law.

At the outset, we notice that these questions of law were urged in **ITA Nos. 782/2016, 784/2016 and 817/2016** by the Revenue against the same assessee i.e. the National Fertilizers Limited for previous assessment orders.

The Court rejected the Revenue's appeal on all these questions by its common order dated 24.04.2017. The three questions are :-

1. Treatment of interest (whether crystallized or contingent) on an arbitration award for amounts payable;

2. Dis-allowance of demurrage and freight charges.

3. Post retirement benefits.

The common order of this Court had rejected the assessee's appeal holding that the findings of the ITAT was justified, by the reasoned order of 24.04.2017.

In view of the said order, no question of law therefore arises. The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 09, 2018/P