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

\+ ITA 129/2019

THE COMMISSIONER OF
INCOME TAX - INTERNATIONAL TAXATION -1 ..... Appellant
Through: Mr.Ruchir Bhatia, Sr.Std.Counsel

versus

NUOVO PIGNONE INTERNATIONAL SLR ..... Respondent
Through: Mr.Siddharth Joshi, Advocate

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **06.02.2019**

1. The issue which the Revenue seeks to adjudicate i.e. interest under Section 234B of the Income Tax Act, 1961, is covered by the Division Bench ruling of this Court in *Director of Income Tax International Taxation vs. GE Packaged Power Inc.,* (2018) 373 ITR 65.

2. No question of law arises. The writ petition is accordingly dismissed.

3. It appears that an appeal has been entertained by the Supreme Court against the order of the *GE Packaged Power Inc.* (supra). The parties to the present litigation i.e. the Revenue and the Assessee [Nuovo Pignone International SLR] shall be bound by the decision on the question of law, to be decided finally in that regard.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 06, 2019/*'hkaur'*