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

+ **ITA 642/2019**

**THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3** Appellant

Through: Mr.Ruchir Bhatia, Senior Standing
Counsel.

versus

SMS MAVAC UK LTD Respondent

Through: None.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

% 16.07.2019

1. This appeal has been filed by the Revenue against the order dated 27th November, 2018 passed by the ITAT in ITA No. 3841/Del/2015 for Assessment Year 2009-10.

2. The question sought to be urged i.e. the payability of interest under Section 234B of the Act is covered against the Revenue by the decision in *Director of Income Tax v. GE Packaged Power Inc (2015) 373 ITR 65 (Del)*.

3. In view of the matter, no substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 16, 2019/mr