$~R-18

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

+   **ITA 965/2005**

SPL INDUSTRIES LTD. ..... Appellant

Through: Mr. Somil Agarwal and Mr. Rohit Kumar Gupta, Advocates

versus

COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Raghvendra Singh, Sr. Standing Counsel

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

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

%   **18.07.2019**

1. This is an appeal by the Assessee against an order dated 18th February, 2005 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 975/Del/2003 for the Assessment Year (AY) 2000-2001.

2. While admitting this appeal by an order 18th October 2005, the following question of law was formulated for consideration:

> "Whether the interest under Section 234B and 234C of the Income Tax Act, 1961 can be charged on the tax payable under the deeming provisions of Section 115JA of the said Act?"

3. The above questions stand answered in favour of the Revenue by the ITAT by the decision of the Supreme Court in ***Joint Commissioner of Income Tax v. Rolta India Ltd. (2011) 330 ITR 470.***

4. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 18, 2019
PB