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

\+ **ITA 969/2005**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through Mr. Ruchir Bhatia, Sr. Standing counsel

versus

M/S JAGATJIT INDUSTRIES LTD. ..... Respondent
Through Mr. Arta Trana Panda, Advocate

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **18.07.2019**

1. This is an appeal by the Revenue against the order dated 16th December, 2004 passed by the ITAT in ITA No. 3898/Del/1999 for the Assessment Year (AY) 1996-1997.

2. By an order dated 7th February, 2006 the following question of law was framed for consideration:-

> "Whether the Tribunal was justified in deleting interest under Section 234B of the Income Tax, 1961 even when ITNS 30 accompanying the assessment order computed the liability towards interest under the said Act."

3. Learned counsel for the Revenue points out that the question now stands answered in favour of the Revenue by the judgment of the Supreme Court in ***CIT v. Bhagat Construction Company Private Limited 2016 383 ITR 9 (SC)***. However, it is pointed out by learned counsel for the Assessee that in the appeal effect order dated 23rd November 2005 passed by the Assessing

Officer for the AY in question, the Assessee's assessed income is less than the returned income and therefore the present appeal has been rendered infructuous. Copies of the said order have been placed on record and handed over to learned counsel for the Revenue.

4. In that view of the matter, the appeal is disposed of as having been rendered infructuous.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 18, 2019
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