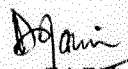





Sr. No.	Date	Orders
* +		<p data-bbox="438 271 1348 371">IN THE HIGH COURT OF DELHI AT NEW DELHI WTA 16/2001</p> <p data-bbox="438 432 1447 521">DIR. OF INCOME TAX (EXMP) ..... Appellant. Through Mr.R.D.Jolly with Ms.Rashmi Chopra.</p> <p data-bbox="826 566 943 589">versus</p> <p data-bbox="438 629 1447 689">ESCORTS EMPLOYEES WELFARE TRUST ..... Respondent Through Mr.S.K.Aggarwal.</p> <p data-bbox="438 730 1118 824">CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MS. JUSTICE SHARDA AGGARWAL</p> <p data-bbox="810 887 1018 981" style="text-align: center;">O R D E R ----- 30.07.2002</p> <p data-bbox="438 1010 1513 1373">This appeal under Section 27-A of the Wealth Tax Act 1957 (for short the Act) is directed against the consolidated order dated 27th September 2000 passed by the Income Tax Appellate Tribunal, Delhi Bench 'F' in WTA Nos.3 to 5 /DEL/94 pertaining to the assessment years 1982-83, 83-84 and 84-85.</p> <p data-bbox="438 1397 1513 1760">By the impugned order the Tribunal has upheld the view taken by the Commissioner of Wealth Tax (Appeals) directing the Assessing Officer to allow to the assessee interest under Section 34A(3A) of the Act on the refund from the date of payment of tax under Section 15B of the Act.</p> <p data-bbox="438 1785 1513 1955">Since in our view the issue proposed to be raised by the Revenue is no longer res integra, it is unnecessary to state the facts.</p> <p data-bbox="587 1980 1513 2018">In <u>Modi Industries Ltd. Vs. Commissioner of</u></p>



Sr. No.	Date	Orders
		<p data-bbox="470 257 1538 358">Income-Tax &amp; Anr., (1995) 216 ITR 759 the Supreme Court has held as under :</p> <p data-bbox="598 459 1348 1232">"(ii) If any tax is paid pursuant to an assessment order after March 31, 1975 (which will include tax deducted at source and advance tax to the extent the same has been retained and treated by the Income-tax Officer as payment of tax in discharge of the assessee's tax liability in the assessment order), becomes refundable wholly or in part as a result of any appellate or other order passed, the Central Government will have to pay the assessee interest on the refundable amount under section 244(1A). For the purpose of this section, the amount of advance payment of tax and the amount of tax deducted at source must be treated as payment of income-tax pursuant to an order of assessment on and from the date when these amounts were set off against the tax demand raised in the assessment order, in other words, the date of the assessment order."</p> <p data-bbox="462 1299 1538 1590">In view of the said authoritative pronouncement, no fault can be found with the orders passed by the Tribunal. No question of law, much less a substantial question of law, arises out of the order of the Tribunal.</p> <p data-bbox="598 1624 1300 1657">The appeal is accordingly dismissed.</p> <p data-bbox="1061 1724 1300 1825">   D.K. JAIN, J </p> <p data-bbox="1061 1892 1420 1982">   SHARDA AGGARWAL, J </p> <p data-bbox="462 1982 726 2049">JULY 30, 2002 'ss'</p>