



Sr. No.	Date	Orders
		<p data-bbox="347 241 1396 286">* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p data-bbox="347 414 683 459">+ ITA 1199/2006</p> <p data-bbox="443 571 1337 672">COMMISSIONER OF INCOME TAX ..... Appellant Through Ms. P.L. Bansal</p> <p data-bbox="638 739 742 784">versus</p> <p data-bbox="443 896 1337 996">M/S R.D. RAMNATH COMPANY ..... Respondent Through Mr. Santosh Agarwal</p> <p data-bbox="443 1120 1220 1288"><b>CORAM:</b> <b>HON'BLE MR. JUSTICE MADAN B. LOKUR</b> <b>HON'BLE MR. JUSTICE VIPIN SANGHI</b></p> <p data-bbox="638 1422 821 1467"><b><u>ORDER</u></b></p> <p data-bbox="351 1478 845 1523">% 24.08.2006</p> <p data-bbox="351 1590 1460 1848">The Revenue is aggrieved by an order dated 9<sup>th</sup> June, 2005 passed by the Income Tax Appellate Tribunal, Delhi Bench "D" in ITA Nos. 4125 to 4128/Del/2004 relevant for the assessment years 1978-79,</p>



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1982-83, 1983-84 and 1984-85.

The only issue that had arisen for consideration of the Tribunal was whether the Assessee was entitled to interest under Section 244(1A) of the Income Tax Act in respect of payment made by the Assessee under Section 220(2) of the Act.

The Tribunal has noted in paragraph 11 of the order that the issue is no longer res integra in view of the decision of this Court in *Modipan Ltd. Corp. vs. CIT*, (2004) 270 ITR 257.

In the said decision, this Court has relied upon an earlier decision of the Gujarat High Court in *CIT vs. Gujarat State Warehousing Corporation*, 2002 (256) ITR 596.

The Gujarat High Court in turn relied upon several decisions rendered by various High Courts including the Madras High Court, Madhya Pradesh High Court and Kerala High Court. We do not see any reason to take a different view and, therefore, are of the opinion that no



## I.C.D.-I (a) Continuation Sheet

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		<p data-bbox="347 241 1193 286">substantial question of law arises for our consideration.</p> <p data-bbox="443 353 619 398">Dismissed.</p> <p data-bbox="981 481 1484 571"></p> <p data-bbox="1021 582 1401 627">MADAN B. LOKUR, J</p> <p data-bbox="1021 683 1324 907"></p> <p data-bbox="1021 817 1332 862">VIPIN SANGHI, J</p> <p data-bbox="347 884 654 929">AUGUST 24, 2006</p> <p data-bbox="347 940 454 985">Upreti</p>