



Sr. No.	Date	Orders
		<p data-bbox="343 235 1396 291">* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p data-bbox="343 403 686 459">+ ITA 1200/2006</p> <p data-bbox="438 571 1340 683">COMMISSIONER OF INCOME TAX Appellant Through Ms. P.L. Bansal</p> <p data-bbox="734 739 837 784">versus</p> <p data-bbox="438 896 1356 1008">M/S R.D. RAMNATH COMPANY Respondent Through Mr. Santosh Agarwal</p> <p data-bbox="438 1120 1228 1288">CORAM: HON'BLE MR. JUSTICE MADAN B. LOKUR HON'BLE MR. JUSTICE VIPIN SANGHI</p> <p data-bbox="638 1355 821 1411"><u>ORDER</u></p> <p data-bbox="351 1422 829 1467">% 24.08.2006</p> <p data-bbox="351 1534 885 1579"><u>CM No.10687/20066 (Exemption)</u></p> <p data-bbox="446 1646 1045 1691">Allowed, subject to all just exceptions.</p> <p data-bbox="446 1758 813 1803">CM stands disposed of.</p>



C.D.-I (a) Continuation Sheet

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		<p data-bbox="347 241 646 286"><u>ITA No.1200/2006</u></p> <p data-bbox="443 353 957 398">For order see ITA No.1199/2006.</p> <p data-bbox="981 492 1428 571"><i>Madan Lokur</i></p> <p data-bbox="1021 582 1404 627">MADAN B. LOKUR, J</p> <p data-bbox="1029 660 1316 940"><i>Vipin Sanghi</i></p> <p data-bbox="1029 750 1332 795">VIPIN SANGHI, J</p> <p data-bbox="343 817 654 862">AUGUST 24, 2006</p> <p data-bbox="343 873 454 918">Upreti</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="1029 683 1324 907"></p> <p data-bbox="1029 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>