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% 29.09.2010

Present: Mr. Sanjeev Sabharwal, Advocate for the Appellant.  
None for the respondent.


+ ITA No.1021/2010

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The issue regarding interest leviable under Section 234B of the Income Tax Act, which arises on the facts of this, it already stands decided by the judgment of this Court dated 30.08.2010 in a batch matter, the lead case being **Director, Income Tax Vs. M/s. Mitsubishi** in ITA No. 491 of 2008, in favour of the assessee.

Learned counsel for the appellant, however, has objection to the directions contained in Para 6. However, since these directions are given in an appeal filed under Section 254 of the Act, such an appeal is not maintainable under Section 260A of the Act as per the judgment of the Full Bench of this Court in a batch matter, leading case being **Lachman Dass Bhatia Vs. Assistant Commissioner of Income Tax** (ITA No.724 of 2010 decided on 06.08.2010),.

This appeal is accordingly dismissed. However, the appellant shall be at liberty to take such remedy as available under the Law.

  
A.K. SIKRI, J.

  
REVA KHETRAPAL, J.

SEPTEMBER 29, 2010

pmc