

6



#R-20 to 22, R-23, 28A, 28B &amp; 2

% 22.09.2010

Present: Mr. Sanjeev Sabharwal, Advocate for the appellant.  
Mr. Salil Kapoor with Mr. Sanat Kapoor and Mr. Ankit gupta,  
Advocates for the respondent in ITA Nos.600, 601, 763/2008.  
Mr. M.S. Syali, Sr. Advocate with Ms. Mahua Kalra and Ms. Husnal  
Syali, Advocates for the respondent in ITA Nos.606/2009, 138,  
207, 208/2010.

(Common Orders)

+ITA No.600/2008  
ITA No.601/2008  
ITA No.763/2008  
ITA No.606/2009  
ITA No.138/2010  
ITA No.207/2010  
ITA No.208/2010

\*

Though these appeals are listed along with other batch matters in which arguments are going on, we find today that the only issue which is raised by the Department in these cases pertains to charging of interest under Section 234B of the Income Tax Act, in view of the assessee's income being subject to TDS. In fact, even the appeal was admitted on 07.09.2009 on this question of law.

As far as this question is concerned, 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.

7



Following the above judgment, these appeals are dismissed.

*A.K. Sikri*  
**A.K. SIKRI, J.**

*Reva Khetrpal*  
**REVA KHETRAPAL, J.**

**SEPTEMBER 22, 2010**/pmc