



\$~48 to 53 & 63 to 70

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

48

+ ITA 605/2018 & CM APPL. 21057-21059/2018  
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
 TAXATION -1 ..... Appellant  
 versus  
 GE ENGINE SERVICE DISRTIBUTION LLC ..... Respondent

49

ITA 606/2018 & CM APPL. 21060-21062/2018  
 THE PR.COMMISSIONER OF INCOME TAX –  
 (INTERNATIONAL TAXATION)-1 ..... Appellant  
 versus  
 GE ENGINE SERVICES INC ..... Respondent

50

ITA 607/2018 & CM APPL. 21063-21065/2018  
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
 TAXATION -1 ..... Appellant  
 versus  
 GE ENGINE SERVICE MCALLEN LP ..... Respondent

51

ITA 608/2018 & CM APPL. 21066-21068/2018  
 THE PR.COMMISSIONER OF INCOME TAX –  
 (INTERNATIONAL TAXATION)-1 ..... Appellant  
 versus  
 GE ENGINE SERVICES TRI REMANUFACTURING INC  
 ..... Respondent

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ITA 609/2018 & CM APPL. 21071-21073/2018  
 THE PR.COMMISSIONER OF INCOME TAX –  
 (INTERNATIONAL TAXATION) -1 ..... Appellant  
 versus  
 GE ENGINE SERVICES MCALLEN LP ..... Respondent

*ITA 605/2018 & connected matters*

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ITA 610/2018 & CM APPL. 21101-21103/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1 ..... Appellant

versus

GE ENGINE SERVICE DISRTIBUTION LLC ..... Respondent

63

ITA 613/2018 & CM APPL. 21402-21404/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1 ..... Appellant

versus

GE ENGINE SERVICE DISTRIBUTION LLC ..... Respondent

64

ITA 614/2018 & CM APPL. 21405-21407/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1 ..... Appellant

versus

GE ENGINE SERVICE DISTRIBUTION LLC ..... Respondent

65

ITA 615/2018 & CM APPL. 21408-21410/2018

THE PR.COMMISSIONER OF INCOME TAX –  
(INTERNATIONAL TAXATION)-1 ..... Appellant

versus

MRA SYSTEMS ..... Respondent

66

ITA 616/2018 & CM APPL. 21411-21413/2018

THE COMMISSIONER OF INCOME TAX - (INTERNATIONAL  
TAXATION)-1 ..... Appellant

versus

GE ENGINE SERVICES INC ..... Respondent



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ITA 617/2018 & CM APPL. 21414-21416/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL  
TAXATION -1 ..... Appellant

versus

GE ENGINE SERVICES DISTRIBUTION LLC ..... Respondent

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ITA 618/2018 & CM APPL. 21417-21419/2018

THE PR.COMMISSIONER OF INCOME TAX -  
(INTERNATIONAL TAXATION) -1 ..... Appellant

versus

GE ENGINE SERVICES MCALLEN LP ..... Respondent

69

ITA 619/2018 & CM APPL. 21420-21422/2018

THE PR.COMMISSIONER OF INCOME TAX -1  
(INTERNATIONAL TAXATION) ..... Appellant

versus

GE TRANSPORTATION PARTS LLC ..... Respondent

70

ITA 620/2018 & CM APPL. 21423-21425/2018

THE PR.COMMISSIONER OF INCOME TAX -  
(INTERNATIONAL TAXATION)-1 ..... Appellant

versus

GE ENGINE SERVICES INC ..... Respondent

**Present:** Mr. Ruchir Bhatia, Advocate for the Revenue in all the matters.

Mr. Sachit Jolly and Mr. A. Bhatia, Advocates for respondent in all the matters.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE A. K. CHAWLA**



**ORDER**  
**21.05.2018**

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The sole question of law urged by the Revenue is with respect to the interest levied under Section 234-B of the Income Tax Act, 1961. This issue is covered in the assessee's favour and against the Revenue by the judgment of this Court in '*Director of Income-Tax (International Taxation) vs. GE Packaged Power Inc.*', (2015) 373 ITR 65 (Delhi).

It appears that the Revenue has appealed further to the Supreme Court and that its appeals are pending since leave has been granted.

In these circumstances, the Court is of the opinion that the previous ruling in the assessee's case would bind it. The ITAT did not commit any error in following that previous order of this Court. However, it is also clarified that in any event, the parties shall be finally bound on the question of law by the judgment/ruling of the Supreme Court in the pending batch of appeals and the special leave petitions. The appeals are consequently dismissed subject to the above observations.

  
S. RAVINDRA BHAT, J

  
A. K. CHAWLA, J

MAY 21, 2018/nn