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

10

ITA 661/2018 and C.M.Nos.24761-24763/2018

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

..... Appellant

Through:

versus

GENERAL ELECTRIC POWER SYSTEMS INC

..... Respondent

Through:

11

ITA 662/2018 and C.M.Nos.24764-24766/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

..... Appellant

Through:

versus

GE ENGINE SERVICES MCALLEN LP

..... Respondent

12

Through:

ITA 663/2018 and C.M.Nos.24768-24770/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -1

..... Appellant

Through:

versus

GE ENGINE SERVICES MCALLEN LP

..... Respondent

Through:

13

ITA 664/2018 and C.M.Nos.24771-24773/2018

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

..... Appellant

Through:

versus

GE CALEDONIAN LTD

..... Respondent

Through:



14

ITA 665/201824774 - 24776/2018

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

Through:

versus

GENERAL ELECTRIC CANADA COMPANY Respondent

Through:

15

ITA 666/2018 and C.M.Nos.24777-24779/2018

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

Through:

versus

GE JENBACHER GMBH & CO. Respondent

Through:

16

ITA 667/2018 and C.M.Nos.24780-24782/2018

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -1 Appellant

Through:

versus

GE ENGINE SERVICES MCALLEN LP Respondent

Through:

17

ITA 668/2018 and C.M.Nos.24783-24785/2018

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

Through:

versus

GE CALEDONIAN LTD Respondent

Through:



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18.

ITA 669/2018 and C.M.Nos.24799-24801/2018
 THE PR.COMMISSIONER OF INCOME TAX -
 (INTERNATIONAL TAXATION)-1

..... Appellant

Through:

versus

GENERAL ELECTRIC CANADA COMPANY

..... Respondent

Through:

19

ITA 670/2018 and C.M.Nos.24802-24804/2018
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
 TAXATION -1

..... Appellant

Through:

versus

NUOVO PIGNONE SPA

..... Respondent

Through:

20

ITA 671/2018 and C.M.Nos.24805-24807/2018
 THE PR.COMMISSIONER OF INCOME TAX -1
 (INTERNATIONAL TAXATION)

..... Appellant

Through:

versus

GE JENBACHER GMBH & CO.

..... Respondent

Through:

21

ITA 672/2018 and C.M.Nos.24810-24812/2018
 THE PR.COMMISSIONER OF INCOME TAX -1
 (INTERNATIONAL TAXATION)

..... Appellant

Through:

versus

GE CALEDONIAN LTD

..... Respondent

Through:



22

ITA 673/2018 and C.M.Nos.24813-24815/2018

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

Through:

versus

GENERAL ELECTRIC CANADA COMPANY Respondent

Through:

23

ITA 674/2018 and C.M.Nos.24816-24818/2018

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

Through:

versus

GENERAL ELECTRIC CANADA COMPANY Respondent

Through:

24

ITA 675/2018 and C.M.Nos.24819-24821/2018

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

Through:

versus

GE JENBACHER GMBH & CO. Respondent

Through:

25

ITA 676/2018 and C.M.Nos.24822-24824/2018

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

Through:

versus

GENERAL ELECTRIC CANADA COMPANY Respondent

Through:



26

ITA 677/2018 and C.M.Nos.24826-24828/2018
 THE PR.COMMISSIONER OF INCOME TAX -1
 (INTERNATIONAL TAXATION)

..... Appellant

Through:

versus

GE WIND ENERGY GMBH

..... Respondent

Through:

27

ITA 678/2018 and C.M.Nos.24829-24831/2018
 THE PR.COMMISSIONER OF INCOME TAX -1
 (INTERNATIONAL TAXATION)

..... Appellant

Through:

versus

GE WIND ENERGY GMBH

..... Respondent

Through:

28

ITA 679/2018 and C.M.Nos.24834-24836/2018
 THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
 TAXATION -1

..... Appellant

Through:

versus

GE ENGINE SERVICE DISTRIBUTION LLC

..... Respondent

Through:

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

Mr. Sachit Jolly and Mr. Siddharth Joshi, Advocates for respondent in all the matters.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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01.06.2018



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

JUNE 01, 2018

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