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

**ITA 862/2015**

PR. CIT-I INTERNATIONAL TAXATION ..... Appellant  
Through: Mr. Rahul Chaudhary, Senior Standing  
counsel.

versus

ANIMAL PLANET (ASIA) LLC ..... Respondent

**AND**

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**ITA 863/2015**

THE PR. COMMISSIONER OF INCOME TAX-1 ..... Appellant  
Through: Mr. Rahul Chaudhary, Senior Standing  
counsel.

versus

ANIMAL PLANET (ASIA) LLC ..... Respondent

**CORAM:  
JUSTICE S. MURALIDHAR  
JUSTICE VIBHU BAKHRU**

**ORDER**  
**17.11.2015**

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**CM No. 26987/2015 (for exemption) in ITA 862/2015**

1. Exemption allowed subject to all just exceptions.
2. The application is disposed of.

*ITA Nos. 862/2015 & 863/2015*

*Page 1 of 2*



**ITA Nos. 862 of 2015 & 863 of 2015**

3. It is not disputed by learned counsel for the Revenue that questions urged by it concerning interest payable under Section 234B of the Income Tax Act, 1961 stands covered against the Revenue by the decision of this Court in *Director of Income Tax v. Jacabs Civil Incorporated & Mitsubishi Corporation [2010] 330 ITR 578 (Del)*. It is stated that the said decision has been challenged by the Revenue by way of a Special Leave Petition which is pending in the Supreme Court.

4. Following the aforementioned decision of this Court, these appeals are dismissed.

**S. MURALIDHAR, J**

**VIBHU BAKHRU, J**

**NOVEMBER 17, 2015**

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