

THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,  
NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No. 2742/DEL/2016  
[Assessment Year: 2006-07]

Hitachi High Technologies  
Singapore Pte Ltd  
ASA & Associates, CAs  
81/1, Third Floor, Adchini  
Aurobindo Marg, New Delhi

Vs.

The A.D.I.T  
Circle - 1(2),  
International Taxation  
New Delhi

PAN: AABCH 7717 H  
[Appellant]

[Respondent]

Date of Hearing : 29.06.2021

Date of Pronouncement : 29.06.2021

Assessee by : Shri Anshul Sachar, CA

Revenue by : Dr. Prabha Kant, CIT-DR

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER,**

This appeal by the assessee is preferred against the order of the Id.  
CIT(A) - 43, New Delhi dated 29.02.2016 pertaining to Assessment Year 2006-  
07.

2. The solitary grievance of the assessee is that the ld. CIT(A) erred in upholding the decision of the ADIT, Circle- 1(2), International Taxation for levying interest u/s 234A of the Income tax Act, 1961 [hereinafter referred to as 'The Act' for short].

3. We find that this Tribunal vide a consolidated order for Assessment Years 2002-03 to 2007-08 in ITA Nos. 2683 to 2688/DEL/2015 has decided the appeals of the assessee. In our considered opinion charging of interest though mandatory, but consequential, we accordingly direct the Assessing Officer to charge interest as per provisions of law after considering the decision of the Tribunal [supra].

4. In the result, the appeal of the assessee in ITA No. 2742/DEL/2016 is allowed for statistical purposes.

The order is pronounced in the open court on 29.06.2021 in the presence of both the representatives.

Sd/-

[SUDHANSHU SRIVASTAVA]  
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 29<sup>th</sup> June, 2021

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the Dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
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Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	