

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,  
NEW DELHI (THROUGH VIDEO CONFERENCING]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER

ITA No. 2096/DEL/2016 [A.Y 2012-13]

The Dy. C.I.T  
Circle, Intt. Taxation  
New Delhi

Vs. Microsoft Regional Sales Corporation  
Golf View Corporate Tower B  
Sector - 42, Gurgaon

PAN: AADCM 1638 A

ITA No. 2097/DEL/2016 [A.Y 2012-13]

The Dy. C.I.T  
Intt. Taxation  
New Delhi

Vs. MOL Corporation  
C/o Ashwin Ravindranath [Partner]  
SRBC & Associates, Golf View  
Corporate Tower B Sector - 42,  
Gurgaon

PAN: AAFCM 9676 A

(Applicant)

(Respondent)

Assessee By : Shri Akshay Uppal Adv  
Department By : Ms. Anupama Anand, CIT- DR

Date of Hearing : 02.02.2022  
Date of Pronouncement : 02.02.2022

**ORDER**

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

The above captioned two separate appeals by the Revenue are preferred against two separate orders of the Assessing Officer dated 19.02.2016 framed under section 144C(13) r.w.s 143(3) the Income-tax Act, 1961 [hereinafter referred to as 'The Act'] in respect of two different assessees, namely Microsoft Regional Sales Corporation and MOL Corporation, pertaining to Assessment Year 2012-13.

2. The common grievance in both the appeals relates to the directions of the DRP to delete interest u/s 234B of the Act.

3. Since the underlying facts in issues are common in both these appeals, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

4. The ld. DR strongly supported the findings of the Assessing Officer and the ld. counsel for the assessee relied upon the directions of the DRP.

5. We have carefully perused the orders of the authorities below. We find that the interest levied u/s 234B of the Act was deleted by the DRP relying upon the decision of the Hon'ble Jurisdictional High Court of Delhi in the case of GE Packaged Power 373 ITR 65 in which the Hon'ble High Court followed the decision in the case of Agence France Press 2015-TII-14-HC-DEL-Intl. From the scrutiny report, on DRP's directions, the AO has accepted the deletion. But since the matter is subjudice before the Hon'ble Supreme Court, these appeals have been preferred.

6. Since the DRP has followed the decision of the Hon'ble Jurisdictional High Court, we do not find any error or reason to interfere with the findings of the DRP.

7. In the result, both the appeals of the Revenue in ITA Nos. 2096 & 2097/DEL/2016 are dismissed.

The order is pronounced in the open court on 02.02.2022.

Sd/-

**[ASTHA CHANDRA]  
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 02<sup>nd</sup> February, 2022.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

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