

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C).....CC  
12053/2015

No(s).

(Arising out of impugned final judgment and order dated 12/01/2015  
in ITA No. 387/2014 passed by the High Court Of Delhi At New Delhi)

DIRECTOR OF INCOME TAX INTERNATIONAL TAXATION

Petitioner(s)

VERSUS

GE JAPAN LTD.

Respondent(s)

(with appln. (s) for c/delay in filing SLP and office report)

WITH

S.L.P.(C)...CC No. 12104/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12107/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12128/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12130/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12213/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12497/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12609/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 12622/2015  
(With appln.(s) for c/delay in filing SLP and Office Report)

Date : 13/07/2015 These petitions were called on for hearing today.

CORAM :

Signature Not Verified

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

Digitally signed by Deepak  
Mansukhani

Date: 2015.07.15 18:01:07 IST  
Reason: Mr. Ashok Raj Singh  
used the digital signature card  
of Mr. Deepak Mansukhani,  
Court Master

-2-

For Petitioner(s)

Mr. K. Radhakrishnan, Sr. Adv.  
Mrs. Anita Sahani, Adv.  
Mr. Rajat Singh, Adv.  
Mrs. Anil Katiyar, Adv.

For Respondent(s)

Mr. Sachit Jolly, Adv.

Mr. Rahul Satija, Adv.  
Ms. B. Vijayalakshmi Menon, AoR.

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

Learned counsel appearing for the respondent has brought to our notice some other special leave petitions raising identical issues which were dismissed by this Court. In view thereof, these special leave petitions are also dismissed.

We may only place on record that the High Court has protected the interests of the Revenue by observing that the payer will be regarded an assessee-in-default on failure to discharge the obligation to deduct tax under Section 201 of the Income Tax Act, 1961 and in that case the consequence will be that the interest can be recovered for the said defaulter.

(Ashok Raj Singh)  
Court Master

(Suman Jain)  
Court Master