



Sr. No.

Date

Orders

IN THE HIGH COURT OF DELHI AT NEW DELHI

+
ITA 334/2003

COMMISSIONER OF INCOME TAX DEL Appellant
Through: Mr. Sanjeev Khanna, Adv. with
Mr. S.C. Sharma, Adv.

versus

M/S SIDHU LEASING & FINANCING Respondent
Through: Nemo

CORAM:
HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE MADAN B. LOKUR

ORDER
10.09.2003

%

The issue, sought to be raised by the Revenue in this appeal under Section 260-A of the Income-tax Act, 1961, already stands concluded by a decision of this Court in Commissioner of Income-tax Vs. Bansal Credits Ltd. 259 ITR 69, and, therefore, no question of law, much less than a substantial question of law, survives for our consideration.

Mr. Sanjeev Khanna, learned counsel for the Revenue, however, submits that the Supreme Court has now issued notice in some of the Special Leave Petitions filed by the Revenue on a similar issue.

- Contd...2...



Sr. No.	Date	Orders
		<p data-bbox="938 293 995 327" style="text-align: center;">- 2 -</p> <p data-bbox="411 371 1528 651">In view of the fact that the Apex Court has dismissed Special Leave Petitions filed by the Revenue as well as by the assessee against the afore-noted judgment of this Court and it has attained finality, we are not inclined to entertain the appeal. The same is, accordingly, dismissed.</p> <p data-bbox="986 725 1257 891" style="text-align: center;"><i>D.K. Jain</i> D.K. JAIN, J</p> <p data-bbox="959 898 1358 1010" style="text-align: center;"><i>Madan Lokur</i> MADAN B. LOKUR, J</p> <p data-bbox="411 1010 756 1084">SEPTEMBER 10, 2003 aa</p>