



| Sr. No. | Date | Orders   |
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|         |      | <p>*           <b>IN THE HIGH COURT OF DELHI AT NEW DELHI</b></p> <p>+           <b>ITA 375/2003</b></p> <p><b>COMMISSIONER OF INCOME TAX DEL       ..... Petitioner</b><br/> <b>Through Mr. Sanjiv Khanna with</b><br/> <b>Mr. Subhash C. Sharma, Advs.</b></p> <p><b>versus</b></p> <p><b>M/S MALWA MERCANTILE LTD.       ..... Respondent</b><br/> <b>Through Nemo</b></p> <p><b>CORAM:</b><br/> <b>HON'BLE MR. JUSTICE D.K. JAIN</b><br/> <b>HON'BLE MR. JUSTICE MADAN B. LOKUR</b></p> <p><b><u>ORDER</u></b><br/> <b>20.10.2003</b></p> <p>%</p> <p>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 <u>Commissioner of Income-tax Vs. Bansal Credits Ltd.</u> (2003) 259 ITR 69 and, therefore, no question of law, much less a substantial question of law, survives for our consideration.</p> <p>Mr.Sanjiv 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.</p> <p>In view of the fact that the Apex Court has dismissed special</p> |



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|         |      | <p data-bbox="948 264 1481 309">:2: (ITA 375/03)</p> <p data-bbox="443 349 1557 562">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="1110 613 1326 741"><i>D.K. Jain</i><br/>D.K. JAIN, J</p> <p data-bbox="1078 757 1481 864"><i>Madan B. Lokur</i><br/>MADAN B. LOKUR, J</p> <p data-bbox="443 869 772 949">OCTOBER 20, 2003<br/>"v"</p> |