



Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ <u>ITA 407/2003</u></p> <p>COMMISSIONER OF INCOME TAX DEL Appellant Through: Mr. J.R. Goel, Adv.</p> <p>versus</p> <p>M/S ALPHA MOTOR FINANCE LTD. Respondent Through: Nemo</p> <p>CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p><u>ORDER</u> % 31.10.2003</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.Goel, 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 style="text-align: right;">Contd.....2..</p>



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		<p style="text-align: center;">- :: 2 :: -</p> <p>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 style="text-align: right;"><i>D.K. Jain</i> D.K. JAIN, J</p> <p style="text-align: right;"><i>Madan Lokur</i> MADAN B. LOKUR, J</p> <p>OCTOBER 31, 2003 aa</p>