
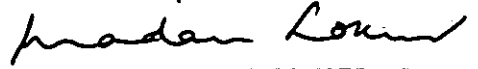




Sr. No.	Date	Orders
		<p>order of the Tribunal involves the following substantial questions of law:</p> <ol style="list-style-type: none"> 1. Whether the I'A'I was right in law in failing to decide the appeals filed by the assessee on merits and remanding the matter back to the Assessing Officer? 2. Whether the I'A'I was right in law in remanding the matter back to the AO to determine whether the income received by the assessee is chargeable to tax w/s 4, 5 and 9 of the Income Tax Act, 1961, when the assessee had not disputed and questioned the same before the Assessing Officer, the CIT(A) and Ld. ITAT and there was sufficient material before the Ld. I'A'I to decide the entire controversy?" <p>We have heard Mr. Sanjeev Khanna, learned Senior Standing Counsel for the Revenue and Mr. Ajay Vohra, learned counsel for the Respondent/assessee.</p> <p>Assailing the order passed by the Tribunal Mr. Khanna has vehemently submitted that since the assessee had never raised the question whether its income was chargeable to tax under Sections 4, 5 and 9 of the Act, the Tribunal has misdirected itself in directing the Assessing Officer to go into the said question. The submission is that the said direction is beyond the jurisdiction of the Tribunal. Mr. Vohra, learned counsel for the assessee, on the other hand, submits that since the entire issue of the taxability of amount(s) received by the assessee under various agreements has been remitted back for fresh adjudication by Assessing Officer, no prejudice is caused to the Revenue by the impugned</p>



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		<p>directions.</p> <p>We find substance in the contention urged on behalf of the assessee.</p> <p>We are unable to appreciate the grievance of the revenue when the whole issue of assessability of the amount received by the assessee would be open for^{to} adjudication by the Assessing Officer in terms of the impugned order. We are of the view that it is not an appropriate case for interference under Section 260A of the Act, when no finding has been returned by the Tribunal on the merits of the case. As observed by the Supreme Court in <u>Santosh Hazari Vs. Purshotam Tiwari (2001) 251 ITR 84</u>, the word "substantial" as qualifying "question of law", means having substance, essential, real of sound worth, important or considerable. It is to be understood as something in contradistinction with technical, of no substance or consequence or academic merely.</p> <p>Bearing these principles in mind, in our opinion, the impugned order does not involve any substantial question of law. Accordingly, we decline to entertain the appeal.</p> <p>Dismissed.</p> <p style="text-align: right;">  D.K. JAIN, J  MADAN B. LOKUR, J </p> <p>NOVEMBER 06, 2003 rkr</p>