



| Sr. No. | Date | Orders |
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| | | <p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ <u>ITA 427/2003</u></p> <p>COMMISSIONER OF INCOME TAX DEL Appellant Through: Mr. Sanjeev Khanna, Adv.</p> <p>versus</p> <p>M/S T.T. 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> % 10.11.2003</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. 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.</p> <p style="text-align: right;">Contd.....2..</p> |



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| | | <p data-bbox="901 414 1013 459">- :: 2 ::-</p> <p data-bbox="399 492 1516 795">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="973 851 1244 996"><i>D.K. Jain</i> D.K. JAIN, J--</p> <p data-bbox="933 1008 1364 1120"><i>Madan B. Lokur</i> MADAN B. LOKUR, J</p> <p data-bbox="399 1120 742 1198">NOVEMBER 10, 2003 aa</p> |