



Sr. No.	Date	Orders
		<p style="text-align: center;">IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p style="text-align: center;">+ <u>ITA 433/2003</u></p> <p style="text-align: center;">COMMISSIONER OF INCOME TAX DELHI Appellant. Through Mr.Sanjiv Khanna, Adv. with Mr.S.C. Sharma, Adv.</p> <p style="text-align: center;">versus</p> <p style="text-align: center;">M/S SAGAR SURI ESTATE & FINANCE Respondent Through Nemo.</p> <p style="text-align: center;">CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p style="text-align: center;"><u>ORDER</u> 11.11.2003</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. (2003) 259 ITR 69</u> 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 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</p>



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		<p data-bbox="935 315 975 344">:2:</p> <p data-bbox="1270 315 1469 344">(ITA 433/03)</p> <p data-bbox="435 398 1503 434">not inclined to entertain the appeal. The same is accordingly dismissed.</p> <p data-bbox="1099 562 1294 600">D.K. JAIN, J</p> <p data-bbox="1099 725 1445 763">MADAN B. LOKUR, J</p> <p data-bbox="432 768 767 801">NOVEMBER 11, 2003</p> <p data-bbox="432 813 459 842">SS</p>