



Sr. No.	Date	Orders
		<p data-bbox="606 246 1484 291">* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p data-bbox="941 358 1149 403"><u>ITA 435/2003</u></p> <p data-bbox="606 470 1500 604"> COMMISSIONER OF INCOME TAX Appellant. Through Mr. Sanjiv Khanna, Adv. with Mr. S.C. Sharma, Adv. </p> <p data-bbox="941 638 1037 683">versus</p> <p data-bbox="606 750 1468 840"> M/S SIDHU LEASING & FINANCE CO Respondent Through Nemo. </p> <p data-bbox="606 907 1316 1041"> CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR </p> <p data-bbox="933 1075 1109 1153"> <u>ORDER</u> 11.11.2003 </p> <p data-bbox="438 1198 1556 1579"> 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 data-bbox="438 1624 1556 1836"> 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 data-bbox="438 1870 1556 2083"> 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="925 280 1468 324">:2: (ITA 435/03)</p> <p data-bbox="422 347 1500 414">not inclined to entertain the appeal. The same is accordingly dismissed.</p> <p data-bbox="1085 459 1308 571"><i>D.K. Jain</i> D.K. JAIN, J</p> <p data-bbox="1053 616 1484 739"><i>Madan Lokur</i> MADAN B. LOKUR, J</p> <p data-bbox="414 716 766 806">NOVEMBER 11, 2003 SS .</p>