



Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ <u>ITA 286/2002</u></p> <p>COMMISSIONER OF INCOME TAX, NEW DELHI Appellant Through Mr. Ajay Jha, Adv.</p> <p>versus</p> <p>M/S ARUN BHARAT RAM & SONS (HUF) Respondent Through Mr. D.N. Sawhney with Mr. M.P. Rastogi, Adv.</p> <p>CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p><u>ORDER</u> 23.04.2003</p> <p>%</p> <p>. This appeal by the revenue under section 260 A of the Income Tax Act, 1961 (for short the Act), is directed against order dated 3 December 2001 passed by the Income Tax Appellate Tribunal (for short the Tribunal) in ITA No.1207/Del/96, pertaining to the assessment year 1993-94.</p> <p>From the impugned order, we find that while dismissing revenue's appeal, the Tribunal has relied on its earlier order dated 15 June 2001 in the case of the assessee itself, relating to the assessment year 1991-92.</p> <p>The said order was challenged by the revenue and vide order dated 20 November 2002 in ITA Nos.91/2001 and 24/2002, revenue's</p>



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		<p>appeals have been dismissed.</p> <p>Following the said order, we decline to entertain the present appeal as well.</p> <p>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>APRIL 23, 2003 SS</p>