





Sr. No.	Date	Orders
		<p data-bbox="909 235 1364 280">:2: (ITA 201/02)</p> <p data-bbox="574 313 1412 436">"3. Whether ITAT was correct in confirming the order of CIT(A) and thereby deleting the interest charged u/s 234B of the Income-tax Act ?"</p> <p data-bbox="574 470 1412 548">"4. Whether the order of ITAT is perverse in law and on facts when it has passed the non-speaking order ?"</p> <p data-bbox="406 672 1524 1041">From the impugned order we find that while dismissing Revenue's appeal, the Tribunal has relied upon its earlier orders in the case of identically placed assesseees in respect of assessment year 1988-99. The Tribunal has also noted that Revenue's applications against the said orders have also been dismissed by it.</p> <p data-bbox="406 1075 1524 1590">When the matter came up for hearing on 21 November 2002, we had directed learned counsel for the Revenue to have instructions as to whether Tribunal's order for the assessment year 1988-89 was challenged further or not. Though more than a year has elapsed but learned counsel for the Revenue has not been able to get any instructions as to whether the said orders were challenged by the Revenue by filing applications under Section 256(2) of the Act or not.</p> <p data-bbox="406 1624 1524 2128">Faced with the situation, Ms.Prem Lata Bansal, learned senior standing counsel for the Revenue, has attempted to argue that the impugned order is perverse inasmuch as the Tribunal has misdirected itself in relying on its earlier orders for the assessment year 1988-89. According to the learned counsel, the facts of those cases are distinguishable. However, on a pointed query by the Court as to whether such a plea was raised by the Revenue before the Tribunal. the answer of the learned counsel was in the negative.</p>



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		<p data-bbox="925 291 1516 336">:3: (ITA 201/02)</p> <p data-bbox="430 369 1404 425">Nevertheless, even in the present appeal no such plea has been raised.</p> <p data-bbox="430 448 1548 739">In view of the above-stated factual scenario, when the view of the Tribunal on a similar issue has been accepted by the Revenue in respect of one of the years, no question of law, much less a substantial question of law, survives for our consideration. Accordingly, we decline to entertain the appeal.</p> <p data-bbox="430 772 590 817">Dismissed.</p> <div data-bbox="1053 851 1484 1108"><p data-bbox="1149 851 1340 929"><i>D.K. Jain</i></p><p data-bbox="1101 929 1300 974">D.K. JAIN, J</p><p data-bbox="1053 985 1484 1064"><i>Madan Lokur</i></p><p data-bbox="1101 1064 1452 1108">MADAN B. LOKUR, J</p></div> <p data-bbox="430 1108 774 1153">DECEMBER 15, 2003</p> <p data-bbox="430 1153 494 1187">“v”</p>