





Sr. No.	Date	Orders
		<p style="text-align: right;">:2: (ITA 174/02)</p> <p>“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>“4. Whether the order of ITAT is perverse in law and on facts when it has passed the non-speaking order ?”</p> <p>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>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>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="933 257 1508 291">:3: (ITA 174/02)</p> <p data-bbox="430 336 1404 369">Nevertheless, even in the present appeal no such plea has been raised.</p> <p data-bbox="430 414 1540 772">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. Dismissed.</p> <p data-bbox="1061 828 1516 1064"> D.K. JAIN, J.  MADAN B. LOKUR, J</p> <p data-bbox="438 1064 774 1131">DECEMBER 15, 2003 “v”</p>