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Sr. No.

Date

Orders

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 196/2003

DIRECTOR OF INCOME TAX (EXEMPTION....Appellant
Through Mr. R. D. Jolly with
Ms.Rashmi Chopra, Advs.

versus

RAM JANAM BHUMI NYAS SANKAT
MOCHAN SRI HANUMAN MANDIRRespondent
Through None

CORAM:
HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE MADAN B. LOKUR

ORDER


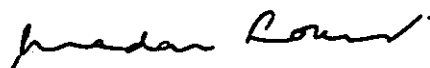
14.07.2003

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This appeal by the Revenue under Section 260A of the Income-tax Act, 1961 (for short 'the Act') is directed against the order dated 16 August 2002 passed by the Income-tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in ITA No.605/Del/1997, pertaining to the assessment year 1993-94.

We find that while dismissing the Revenue's appeal for the aforementioned assessment year the Tribunal has relied on its earlier orders in the case of the assessee for the assessment years 1991-92, 1992-93 and 1994-95. The Tribunal has also recorded that the Departmental



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		<p data-bbox="917 246 1452 291">:2: [ITA 196/03]</p> <p data-bbox="406 324 1516 369">representative had not pointed out any decision in favour of the Revenue.</p> <p data-bbox="406 414 1540 1198">It is vehemently submitted by Mr.Jolly, learned senior standing counsel for the Revenue, that the Tribunal was not justified in relying on its earlier orders inasmuch as the facts of the case in the present assessment year were entirely different as compared to the earlier assessment years. We are afraid we cannot permit the Revenue to plead an entirely new case before us in appeal under under Section 260A of the Act. As noticed above, no such plea was ever raised before the Tribunal. We may note that in respect of assessment year 1992-93 (ITA No.199/02) a similar appeal filed by the appellant was dismissed by this Court vide order dated 18 September 2002.</p> <p data-bbox="414 1243 1540 1366">Following the said order, we dismiss the present appeal as well.</p> <p data-bbox="1085 1411 1412 1579"> D.K. JAIN, J.</p> <p data-bbox="1045 1590 1476 1702"> MADAN B. LOKUR, J</p> <p data-bbox="422 1713 662 1792">JULY 14, 2003 "V"</p>