



HIGH COURT OF DELHI

ITA No. 684 of 2004

Date of Decision : December 6, 2004.

Commissioner of Income Tax,
Delhi-IV, New Delhi

.... Appellant.

Through : Mr. R.D. Jolly, Advocate
with Mr. Ajay Jha, Advocate.

Versus

M/s Deltron Ltd. Respondent
Through None.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE BADAR DURREZ AHMED

4. Whether the Reporters of Local Papers may be allowed to see the judgment?
5. To be referred to the Reporter or not?
6. Whether the judgment should be reported in the Digest?

B.C.PATEL, C.J. (ORAL)

In view of the decisions reported in **Commissioner of Income Tax v Sudarshan Chemicals Industries Ltd and Others : [2000] 245 ITR 769 (Bombay); Commissioner of Income Tax v. Chloride India Ltd : [2002] 256 ITR 625 (Calcutta)** and ITA No. 331 of 2004 decided by this Court on 12.7.2004, we find that no substantial question of law arises and hence the appeal is dismissed.

Badar Durrez Ahmed
CHIEF JUSTICE

December 06, 2004

Badar Durrez Ahmed
BADAR DURREZ AHMED, J

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