



* **HIGH COURT OF DELHI**

+ ITA No. 686 of 2004

% Date of Decision : December 6, 2004.

Commissioner of Income Tax,
Delhi (Central) -III, New Delhi

.... Appellant.

Through : Mrs. Prem Lata Bansal, Advocate
with Mr. Ajay Jha, Advocate.

Versus

M/s Karan Engg. (Pvt.) Ltd, Respondent
Through Mr. P.N. Monga, Advocate with
Mr. Manu Monga, Advocate.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE BADAR DURREZ AHMED

1. Whether the Reporters of Local Papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether the judgment should be reported in the Digest?

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

The question of satisfaction of an officer is one of fact. The Tribunal in paragraph 8 of its order considered the submissions and held that the Assessing Officer has nowhere recorded his satisfaction that the income noted on the seized documents in fact belonged to the assessee. Hence, no substantial question of law arises and the appeal is dismissed.


CHIEF JUSTICE

December 06, 2004


BADAR DURREZ AHMED, J

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