



Sr. No.	Date	Orders
		<p>1.3.2004 Present: Mr. R D Jolly for the petitioner. Mr. MS Syali, Sr. Adv, Mr. H.L. Khosla & Mr. M.K. Giri for the respondent.</p> <p><u>ITA Nos. 449/2003, 451/2003, 452/2003, 453/2003, 514/2003, 515/2003, 450/2003 & 454/2003</u></p> <p>The question of law raised by the Revenue is that whether the order made by the Tribunal is perverse as the facts are ignored while arriving at a conclusion.</p> <p>In this group of appeals, after some discussion in the Court, learned counsel appearing for the parties are in agreement that the matter is required to be referred back to the Tribunal to decide the matter after considering various aspects in the matter. We are refraining from certain aspects of the matter as the learned counsel appearing for the parties rightly submitted that they may affect adversely either the revenue or the assessee and, therefore, we are not expressing any opinion about it. Suffice it to say that the Tribunal shall record its opinion afresh so as to say that it is the speaking order in itself. We, therefore, direct the Tribunal to hear the appeals afresh and decide the same in accordance with law. The order made by the Tribunal is set aside.</p> <p style="text-align: right;"> <i>self</i> CHIEF JUSTICE <i>self</i> BADAR DURREZ AHMED J. </p> <p>MARCH 1, 2004</p>