





Sr. No.	Date	Orders
		<p style="text-align: right;">3</p> <p>1.3.2004</p> <p>Present: Mr. O P Dua, Sr: Advocate with Ms. Rita Kaul for the appellant... Mr. R D Jolly with Mr. Subhash Sharma for the respondent:</p> <p><u>ITA NO. 386/2003</u></p> <p>In respect of the Assessment Year 1995-96, the Tribunal was hearing ITA NO:- 3938/Delhi/1998. Submissions were made by the counsel for the assessee that the appeal may be disposed of by directing the Assessing Officer to follow the decision of the Tribunal for earlier two years (in appeals ITA No. 3900 and 4517/Delhi/1997) involving the same assessee. This was done. In respect of the said earlier decisions of the Tribunal, two appeals being <i>ITA Nos. 376/2003 & 385/2003</i> were filed before this court. Those appeals have been allowed and disposed of by this court by a judgement and/or order made today. Since the present case was disposed of in view of the order made by the Tribunal earlier and as the other appeals have been remitted to the Tribunal for deciding the same, after following the procedure prescribed under section 255(4) of the Income Tax Act, 1961, the impugned order is also required to be quashed and set aside. The matter is remanded to the Tribunal for a fresh decision. Consequently, the appeal is allowed.</p> <p style="text-align: right;">  CHIEF JUSTICE  BADAR DURREZ AHMED, J. </p> <p>MARCH 1, 2004 PC.</p>