



Sr. No.	Date	Orders
		<p data-bbox="448 297 667 338">%04.03.2004</p> <p data-bbox="480 439 1490 573">Present: Mr R.D. Jolly with Mr S.C. Sharma for the petitioner. Mr Satish Khosla with Mr Manu K. Giri for the respondent.</p> <p data-bbox="453 669 1517 757">+ <u>ITA.Nos. 379/2003, 382/2003, 422/2003, 378/2003, 413/2003, 491/2003, 388/2003 & 390/2003</u></p> <p data-bbox="453 768 472 790">*</p> <p data-bbox="453 857 1565 1081">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 data-bbox="453 1137 1573 2007">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</p>



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		<p>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;">--sd-- CHIEF JUSTICE</p> <p style="text-align: right;">--sd-- BADAR DURREZ AHMED (JUDGE)</p> <p>March 04, 2004. m</p> <p style="text-align: center;">Original order is placed in ITA.No. 379/2003.</p> <p style="text-align: center;">(10)</p>