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% 01.02.2013

Present: None.

+ ITA No. 19/2003

The office has reported that pursuant to the order of the Worthy Registrar General, reconstructed record has been placed on record. It has also been pointed out that vide order dated 12.09.2012 passed by the Hon'ble Supreme Court, Civil Appeal No.2143/2006, preferred against ITA 19/2003 has been disposed of.

In view of the above, no further order is required to be passed by this court in this matter at this stage.

Registry to take further steps, if any, in the matter.


(K.K. NANGIA)
REGISTRAR(O)

01.02.2013

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**IN THE HIGH COURT OF DELHI AT NEW DELHI****07.12.2004**

**Present: Mr. R.D.Jolly along with Ms. Rasmeet Chopra for the petitioner.
Mr. C.S.Aggarwal, Sr. Advocate with Mr. Prakash Kumar and Mr. Aman Jain for the respondent.**

ITA 19/2003

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In para 3 of the impugned order, the Tribunal has pointed out that the assessee was regularly following the hybrid system of accounting and the same was also accepted by the department. In para 7 also, the Tribunal has considered the said aspect after referring to the decisions rendered by different High Courts. In paras 8 and 9, the Tribunal has noted that the DR has not disputed about the entry of Rs.14.55 lacs and so far as genuineness is concerned the transactions are not disputed. We are of the view that purely questions of fact are sought to be raised in this appeal. No substantial question of law arises. The appeal is dismissed.

CHIEF JUSTICE**BADAR DURREZ AHMED, J****December 07 2004****sb**