



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

ITR Nos. 474 & 476/2004

Date of Decision: 15.10.2004

**COMMISSIONER OF INCOME TAX,  
DELHI-IV**

**... APPELLANT**

Through: Mr. Sanjiv Khanna, Advocate.

- versus -

**M/S H.C.M.R. FARMS PVT. LTD .. .. .RESPONDENT**

Through: Mr. Rakesh Gupta, Advocate.

**CORAM:-**

**HON'BLE MR JUSTICE B.C. PATEL, CHIEF JUSTICE  
HON'BLE MR JUSTICE BADAR DURREZ AHMED**

1. Whether 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 Digest?

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

1. These appeals under Section 260A of the Income Tax Act, 1961, are preferred by the revenue against the order made by the Tribunal on the ground that the prayer for condonation of delay in filing the revised grounds of appeal cannot be accepted and hence rejected the



appeals. Since the question involved in these appeals is covered by the decision dated 24.8.2004 of this Court in ITA No. 273 of 2003 and connected appeals - Commissioner of Income Tax (TDS) v. M/s British Airways, the learned counsel appearing for the parties, without inviting a decision on merits, stated that the matters be remanded to the Tribunal for rendering decisions in accordance with law.

2. The impugned order is set aside. The Tribunal is directed dispose of the appeals in accordance with law on merits. These appeals are disposed of accordingly, with no orders as to costs.

*Belair*  
CHIEF JUSTICE

*Badar Durrez Ahmed*  
BADAR DURREZ AHMED, J.

October 15, 2004.  
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