





Sr. No.	Date	Orders
		<p data-bbox="470 250 678 286">% 28.05.2004</p> <p data-bbox="518 336 1444 414">Present: Mr C.S. Jain for the petitioner Mr R.C. Pandey with Mr Ajay Jha for the respondent</p> <p data-bbox="470 504 1189 537">+ <u>WP(C) 9196-97/2004 and CM.No.6563/2004</u></p> <p data-bbox="470 542 486 564">*</p> <p data-bbox="470 627 1572 750">Rule. With the request of the parties, the matter is taken up for final disposal.</p> <p data-bbox="470 795 1572 1243">This petition is filed against the order made by the Settlement Commission on 22.03.2004 whereby in purported exercise of powers under Section 154 of the Income-tax Act, 1961, it has modified its earlier order made under Section 245D(4) of the aforesaid Act on 16.06.99 whereby interest under section 234B was partially waived. By the impugned order that part has been modified.</p> <p data-bbox="470 1288 1572 1579">The decision of this court in the case of <u>M/s Capital Cables (India) Pvt Ltd v Income-tax Settlement Commission</u> in WP(C) 3322/2003 decided on 13.4.2004, covers the question raised in this petition. Accordingly, after hearing the parties, we quash the order annexure P1 dated 22.03.2004.</p> <p data-bbox="638 1624 1332 1668">The petition is allowed accordingly. No costs.</p> <p data-bbox="965 1724 1236 1825">  CHIEF JUSTICE </p> <p data-bbox="965 1881 1428 1993">  BADAR DURREZ AHMED, J </p> <p data-bbox="470 1993 678 2072">May 28, 2004 m</p>