





Sr. No.	Date	Orders
	16.4.2004	<p>Present: Mr. V N Jha For the petitioner. Mr. R C Pandey For the respondent.</p> <p><u>WP © NO. 5317/2004</u></p> <p>Rule D.B.</p> <p>At the request of learned counsel appearing for the parties, the matter is taken up today for final disposal as the matter is covered by the judgment of this Court.</p> <p>The only contention raised by the petitioner in this petition is that the Settlement Commission has no jurisdiction to invoke Section 154 of the Income Tax Act, 1961 (hereinafter referred to as the Act) and to rectify/modify the order made earlier which was under Section 245D (4) of the said Act. The issue raised in this petition is entirely covered by the decision of this Court rendered in WP(C) NO. 3322/2003 etc., on 13.4.2004 (<u>CAPITAL CABLES (INDIA) PVT. LTD. VS. INCOME TAX SERVICE CASE etc.,</u>) and, therefore, the impugned order dated 26.3.2004 is quashed and set aside.</p> <p style="text-align: right;">  CHIEF JUSTICE  BADAR DURREZ AHMED, J. </p> <p>APRIL 16, 2004 PC.</p>