







Sr. No.	Date	Orders
		<p data-bbox="491 309 724 349">% 13.05.2004</p> <p data-bbox="491 405 1533 539">Present: Mr Sanjeev Khanna for the Applicant. Mr G.C. Sharma with Mr Anoop Sharma and Mr R.K. Raghwan for the Respondent.</p> <p data-bbox="491 595 1594 685">+ <u>ITA 60/2003, ITA 61/2003, ITA 62/2003, ITA 63/2003, ITA 64/2003, ITA 66/2003.</u></p> <p data-bbox="491 696 507 719">*</p> <p data-bbox="491 786 1594 920">In these appeals, we find no substantial question of law in view of the decision in the case of <u>Commissioner of Income Tax v.</u></p> <p data-bbox="491 976 1594 1021"><u>M/s Itochu Corporation: in ITA 17/2003</u> decided today itself, i.e.,</p> <p data-bbox="491 1070 683 1111">13.05.2004.</p> <p data-bbox="659 1167 1297 1211">Accordingly, the appeals are dismissed.</p> <p data-bbox="1158 1245 1513 1402"> CHIEF JUSTICE</p> <p data-bbox="1062 1424 1594 1547"> BADAR DURREZ AHMED, J</p> <p data-bbox="491 1547 724 1637">May 13, 2004 sd</p>



Sr. No.	Date	Orders
		<p data-bbox="414 302 662 347">% 24.05.2004</p> <p data-bbox="414 392 1468 448">Present: Mr R.D. Jolly with Mr S.C. Sharma for the Appellant.</p> <p data-bbox="414 492 1524 548">+ <u>ITA Nos 60/2003, 61/2003, 62/2003, 63/2003, 64/2003, 66/2003</u></p> <p data-bbox="414 548 438 571">*</p> <p data-bbox="414 638 1540 1164">In view of the decisions in the case of <u>Azadi Bachao Andolan v. Union of India</u>: 252 ITR 471, <u>Woodward Governors India (P) Ltd v. CIT & Ors.</u>: 253 ITR 745 and <u>Commissioner of Income Tax v. M/s Itochu</u>: ITA No.17/2003 (decided on 13.05.2004), we are of the opinion that no substantial question of law arises and, therefore, these appeals are dismissed.</p> <p data-bbox="1077 1176 1476 1310"></p> <p data-bbox="1077 1310 1404 1355">CHIEF JUSTICE</p> <p data-bbox="973 1388 1516 1500"> BADAR DURREZ AHMED, J</p> <p data-bbox="414 1500 654 1590">May 24, 2004 sd</p>