

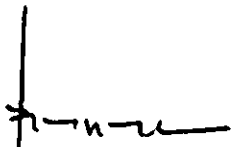



Sr. No.	Date	Orders
		<p>♦ IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ <u>ITA 743/2005</u></p> <p>THE COMMISSIONER OF INCOME TAX Appellant Through : Mr. R.D. Jolly with Mr. Rajeev Avasthi, Mr. Vishnu Sharma, Adv.</p> <p>versus</p> <p>M/S BHARAT GEARS LTD Respondent Through : Mr. O.S. Bajpai with Mr. V.N. Jha, Adv.</p> <p>+ <u>ITA 745/2005</u></p> <p>THE COMMISSIONER OF INCOME TAX Appellant Through : Mr. R.D. Jolly with Mr. Rajeev Avasthi, Mr. Vishnu Sharma, Adv.</p> <p>versus</p> <p>M/S BHARAT GEARS LTD Respondent Through : Mr. O.S. Bajpai with Mr. V.N. Jha, Adv.</p> <p>+ <u>ITA 746/2005</u></p> <p>THE COMMISSIONER OF INCOME TAX Appellant Through : Mr. R.D. Jolly with Mr. Rajeev Avasthi, Mr. Vishnu Sharma, Adv.</p> <p>versus</p> <p>M/S BHARAT GEARS LTD Respondent Through : Mr. O.S. Bajpai with Mr. V.N. Jha, Adv.</p>



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		<p>the parties agreed that without expressing any opinion on the merits of the contentions urged by either party, the orders under appeal could be set aside and the matters remitted back to the Tribunal for a fresh hearing and disposal in accordance with law.</p> <p>We accordingly allow these appeals; set aside the impugned orders and remit the matter back to the Tribunal for a fresh hearing and disposal of the appeals on merits in accordance with law. The parties are directed to appear before the Tribunal on 21st November, 2005.</p> <p style="text-align: right;"> T.S. THAKUR, J</p> <p style="text-align: right;"> BADAR DURREZ AHMED, J</p> <p>SEPTEMBER 06, 2005 pk.</p>