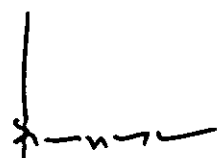







Sr. No.	Date	Orders
		<p>common order passed by a Division Bench of this Court comprising Swata Kumar and Madan B. Lokur, JJ. On a parity of reasoning therefore the present appeal in which the very same question as was raised in the said earlier order arises for consideration must also fail.</p> <p>Mr. Jolly learned counsel for the Revenue however submitted that the order passed by this Court in ITA No.129/2003 and connected matters recorded above has been assailed by the Revenue by way of an appeal before the Supreme Court. He prayed for some time to verify whether special leave petitions filed against the order of this Court have been disposed of and if so to what result. There is in our view no need for postponing the disposal of this appeal having regard to the fact that the order passed by this Court in the previous batch of cases upon which the Tribunal has placed reliance while passing the order impugned in this appeal settles the question qua this case. If the previous order of this Court has been assailed by the Revenue it would be open to it to prefer an appeal in the present case also. In the result, the appeal fails and is accordingly dismissed.</p> <p style="text-align: right;">   T.S. THAKUR, J    B.N. CHATURVEDI, J </p> <p>NOVEMBER 21, 2005  sa</p> <p style="text-align: center;">ITA 1104/2005</p> <p style="text-align: right;">page 2* of 2</p>