




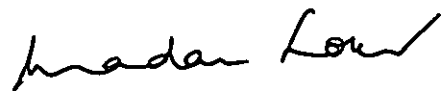
Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ ITA 28/2005</p> <p>URMILA JAIN Appellant Through Mr. Dalip Singh, Adv.</p> <p>versus</p> <p>THE COMMISSIONER OF INCOME TAX Respondent Through Ms. Prem Lata Bansal, Adv.</p> <p>CORAM: HON'BLE MR. JUSTICE SWATANTER KUMAR HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p style="text-align: center;"><u>ORDER</u> 25.02.2005</p> <p>%</p> <p>In this appeal under Section 260A of the Income Tax Act while the Appellant impugned the order dated 23rd June, 2004 passed by the Income Tax Appellate Tribunal, it is contended that the annexure to the license/lease deed was produced before the Authorities but the same has not been considered. As such a vital piece of evidence has been ignored by the Authorities resulting in error apparent on the face of the record.</p> <p>ITA 28 of 2005 page 1 of 3</p>



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		<p>We find no merit in this contention. The Assessing Officer while passing the order of assessment specifically noticed "however, there is no such annexure in the said license agreement. As specific query was raised to the licensee asking them to provide." The Tribunal while affirming this finding of fact in its order dated 23rd June, 2004 specifically noticed that the Assessee herself has admitted in the assessment proceedings that no such list is available with her nor Shri Ashok Kumar Kaickar was produced before the Assessing Officer for necessary examination.</p> <p>Even in the grounds raised before the Tribunal no such specific ground was raised challenging that the fact of finding recorded by the Assessing Officer was factually incorrect. Further it is contended before us that it was obligatory upon the part of the Assessing Officer to issue a notice to Arun Kumar Kaickar under Section 131 of the Act to ensure that he was present before the Assessing Officer. This argument further reflects upon the conduct of the Assessee. Admittedly, Arun Kumar Kaickar is a person with whom the income is being shared by the Assessee under the terms of the lease license. It was obligatory on the part of the Assessee to produce him before the Assessing Officer if she desired. No question of law much less a substantial question of law arise</p> <p><i>ITA 28 of 2005</i></p>

H.C.D.-I (a) Continuation Sheet



Sr. No.	Date	Orders
		<p>for consideration in the present appeal.</p> <p>Dismissed.</p> <p> SWATANTER KUMAR, J</p> <p> MADAN B. LOKUR, J</p> <p>FEBRUARY 25, 2005 rkr</p> <p>ITA 28 of 2005</p>