



\* IN THE HIGH COURT OF DELHI AT NEW DELHI

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+ ITA 533/2005

M.T.N.L.

..... Appellant

Through Mr. S.N. Dastur, Senior Advocate  
with Mr. Navneet Negi, Advocate

versus

COMMISSIONER OF INCOME TAX DEL ..... Respondent  
Through Ms. P.L. Bansal with Mr. Rajeev  
Awasthi, Advocate

CORAM:

HON'BLE MR. JUSTICE VIKRAMAJIT SEN

HON'BLE DR. JUSTICE S. MURALIDHAR

**ORDER**

**15.12.2006**

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**CM No 17262/06 (u/s 151 CPC)**

This is an application for early hearing of the appeal.

Heard. Allowed.

Application stands disposed of.

**ITA No 533/2005**

Having heard the submissions of the learned counsel for the parties and also materials on the record, we are of the view that the matter should be remanded to the Assessing Officer ('AO') for taking a decision afresh on the question of deduction under Section 80-IA of the Income Tax Act, 1961.



Accordingly, the impugned order dated 11.10.2004 passed in ITA No 5359/Del/2003 for the Assessment Year 2001-02 is set aside. The matter is remanded to the AO for taking a decision afresh.

The appeal stands disposed of.

A handwritten signature in black ink, appearing to read 'Vikramajit Sen'.

**VIKRAMAJIT SEN, J**

A handwritten signature in black ink, appearing to read 'S. Muralidhar'.

**S. MURALIDHAR, J**

**DECEMBER 15, 2006**  
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