



**\*IN THE HIGH COURT OF DELHI AT NEW DELHI**

48  
+ ITA 1330/2006

DIRECTOR OF INCOME TAX  
INTERNATIONAL TAXATION ..... Appellant  
Through Mr. Sanjeev Sabharwal, Advocate

versus

UNITED AIRLINES ..... Respondent  
Through Mr. Ajay Vohra with Ms. Kavita  
Jha and Mr. Vinay Vaish, Advocates

**CORAM:**  
**HON'BLE MR. JUSTICE VIKRAMAJIT SEN**  
**HON'BLE DR. JUSTICE S. MURALIDHAR**

**ORDER**  
**21.11.2006**

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Admit.

The following substantial questions of law arise in this  
matter for consideration :

(a) Whether learned ITAT was correct in law in admitting the additional ground raised by the Assessee challenging the validity of the assessment made pursuant to the notice under Section 142 (2)(i) of the Act allegedly barred by limitation?

(b) If the above question is answered in the affirmative, whether the learned ITAT was correct in law in holding the assessment to be invalid having been made pursuant to a notice under Section 142 (1)(i) which was allegedly bad



in law?

The learned counsel for the parties are agreed that in view of the subsequent amendment, which has been made retrospective, the matter should be remanded to the Income Tax Appellate Tribunal for a fresh decision on merits. It is so ordered. The Appeal is disposed of accordingly.

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

**VIKRAMAJIT SEN, J**

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

**S. MURALIDHAR, J**

**NOVEMBER 21, 2006**

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