



Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ ITA 1238/2006</p> <p>COMMISSIONER OF INCOME TAX V Appellant Through Mr.Sanjeev Sabharwal, Advocate</p> <p>versus</p> <p>M/S R.B.NARAIN SINGH SUGAR MIL Respondent Through None</p> <p>CORAM: HON'BLE MR. JUSTICE MADAN B. LOKUR HON'BLE MR. JUSTICE VIPIN SANGHI</p> <p><u>ORDER</u> % 18.08.2006</p> <p>The Revenue is aggrieved by an order dated 23/30/11/2005 passed by the Income Tax Appellate Tribunal, Delhi Bench 'G' in ITA No. 2358-2359(Del)/2001 relevant for the assessment years 1996-97 and 1998-99.</p> <p>However, the present appeal is directed only against an order passed by the Tribunal in respect of the assessment year 1996-97 (i.e. ITA No. 2358(Del)/2001. Reliance has been placed by the Tribunal on its orders in respect of earlier assessment years i.e. 1990-91, 1993-94 and 1994-95.</p> <p>The Revenue had preferred an appeal in respect of the earlier orders passed by the Tribunal and one of them was registered in this Court as ITA No. 231/2003. That appeal was dismissed by this</p>



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Court and the order of the Tribunal was upheld. Subsequently another appeal being ITA No. 1079/2005 raising similar question of law was also dismissed by this Court on 28th October, 2005 following the decision referred in ITA No. 231/2003. Under the circumstances, following the orders passed by this Court on earlier occasion particularly in ITA No. 231/2003 and ITA No. 1079/2005 we are of the view that no substantial question of law arises for our consideration.

Dismissed.

MADAN B. LOKUR, J

VIPIN SANGHI, J

AUGUST 18, 2006
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