



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

+ **ITA Nos. 51/2007**

THE COMMISSIONER OF INCOME TAX Appellant
Through **Mr. Sanjeev Sabharwal, Adv**

versus

MOONLIGHT BUILDERS & DEVELOPER Respondent
Through **Mr.P.N.Monga with Mr.Manu Monga, Adv.**

CORAM:

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE MR. JUSTICE V. B. GUPTA

ORDER

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17.01.2007

In these three appeals under Section 260 A of the Income Tax Act 1961, the Revenue has challenged an Order dated 23rd September, 2005 passed by the Income Tax Appellate Tribunal, Delhi Bench, G in ITA Nos. 1412, 3995 and 3996/Del/1999 relevant for the assessment years 1994-1995, 1995-1996 and 1996-1997.

On a perusal of the impugned order, we find that the Tribunal has



merely followed its orders passed in similar matters on 14th July, 2003 (

DLF Commercial Project Corporation) and 14th June 2004 (Re: Sunrise Land & Housing Co. Ltd.)

The admitted position is that the orders dated 14th July, 2003 and 14th June, 2004 have not been challenged by the Revenue and have been accepted.

For the reasons mentioned by us in ITA Nos. 1091/2006, 1115/2006 and 1098/2006, we dismiss these appeals relying upon the decision of the Supreme Court in Union of India vs. Satish Panalal Shah [2001] 249 ITR 221 and this court in Commissioner of Income Tax vs. ARG Security Printers [2003] 264 ITR 277.


MADAN B. LOKUR, J


V. B. GUPTA, J

JANUARY 17, 2007

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