



13 & 14  
% 18.11.2008

Present: Ms P. L. Bansal with Mr Sanjeev Rajpal and Ms Anshul  
Sharma for the Appellant.

+ ITA 316/2008 & ITA 317/2008

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These appeals arise out of the penalty proceedings. The quantum appeals being ITA 1039/2008 and ITA 940/2008, respectively have been dismissed by us on 03.11.2008. The consequence of this is that the present appeals are also liable to be dismissed.

It is ordered accordingly.

*Badar Durrez Ahmed*  
BADAR DURREZ AHMED, J

*Rajiv Shakti*  
RAJIV SHAKDHER, J

November 18, 2008  
SR