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Present: Ms Prem Lata Bansal with Mr Mohan Prasad Gupta &
Mr Sanjeev Rajpal for the appellant.
Dr Rakesh Gupta with Mr Aarti Saini & Ms Poonam
Ahuja for the respondent.

+ITA 714/2008

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This appeal is directed against the Tribunal's order dated 16.1.2007 in respect of the block period 1.4.1990 to 17.11.2000. The Tribunal arrived at the finding that the assessment made by the Assessing Officer was barred by time in view of the provisions of Section 158 BE(1)(b) of the Income Tax Act, 1961. We find that the issue sought to be raised in this appeal is entirely covered by our decision in CIT vs S K Katyal: ITA 1198/2008 decided on 12.11.2008. The Tribunal's order is in line with the decision of this Court in CIT vs S K Katyal (supra). No substantial question of law arises for our consideration. The appeal is dismissed.

Amplified.
BADAR DURREZ AHMED, J

Rajiv Shakti
RAJIV SHAKDHER, J

December 03, 2008

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