



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

% Judgment reserved on : 25.09.2008  
Judgment delivered on : 03.10.2008

+ **ITA 63/2004**

**COMMISSIONER OF  
INCOME TAX DELHI**

..... Revenue

**versus**

**R.K.DHAWAN**

..... Respondent

**Advocates who appeared in this case:**

For the Revenue : Mr .R.D.Jolly  
For the Respondent : Mr Hemant KrChaudhary

**CORAM :-**

**HON'BLE MR JUSTICE BADAR DURREZ AHMED  
HON'BLE MR JUSTICE RAJIV SHAKDHER**

1. Whether the Reporters of local papers may be allowed to see the judgment ?
2. To be referred to Reporters or not ?
3. Whether the judgment should be reported in the Digest ?

**RAJIV SHAKDHER, J**

1. This is an appeal under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as "the Act") preferred by the Revenue against the judgment dated 29<sup>th</sup> April, 2003 passed by the Income Tax Appellate Tribunal



(hereinafter referred to in short as “Tribunal”) in ITA No. 5012/Del/1997 in respect of assessment year 1994-95. In passing the impugned judgment the Tribunal had relied upon its order dated 10<sup>th</sup> December, 2002 passed in ITA No.2994/Del/95, in respect of, assessment year 1992-93. In view of the fact that we have dismissed the appeal of the Revenue arising from order dated 10<sup>th</sup> December, 2002 passed by the Tribunal in ITA No.2994/Del/95; the present appeal is dismissed.

**RAJIV SHAKDHER, J**

**BADAR DURREZ AHMED, J**

**October 03, 2008**

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