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%22.09.2009

Present: Ms. P.L.Bansal, Advocate for the appellant.  
Mr. Kaanan Kapur, Advocate for the respondent in Item No. 28, 30 and 31.  
Mr. Salil Aggaral, Mr. Prakash Kumar and Mr. Ravi Pratap Mall, Advocates for the respondent in Item No. 29.

+ITA Nos.1188/2007, 603/2006, 1016/2007 &1193/2007

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On 2.3.2009, this court had passed the following order:-

“There were seven Assesseees concerned, in these proceedings but appeals only in respect of four are before us. Learned counsel for the Revenue is unable to state that Appeals in respect of other three other Assesseees have been filed. In these circumstances, we would have no alternative but to infer that the Revenue has accepted the position in respect of the three Assesseees. Consequently, we ought not be entertaining the Appeals. Secondly, in the impugned Order there is a reference to *JCIT-vs-Bal Kishan Goenka*, IT(SS) No.32/Del/2001 dated 13.8.2004 and *Amar Nath Agarwal – vs- CIT 67 TTJ(Delhi) 551*; in which the proposed grievances before us, have been decided against the Revenue. If no Appeals have been filed in respect of those matters we ought not to be entertaining these Appeals also.

On request of Ms. Bansal, renotify on 16<sup>th</sup> March, 2009. No further time will be granted on the next date of hearing.”

On 16.3.2009, which was the next date fixed, Ms. Bansal took further time to have instructions and the matter was adjourned for today.



Even today, Ms. Bansal is not in a position to inform us as to whether any appeals were filed. We further find that the appeals i.e. 1188/2007, 1060/2007 and 1193/2007, even the tax effect is less than four lacs and in the fourth appeal i.e. ITA No. 603/2006, it is marginally more than four lacs. For all these reasons, we dismiss these appeals.

  
A.K. SIKRI, J

  
VALMIKI J. MEHTA, J

September 22, 2009  
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