



6

% 13.10.2009

Present: Ms. P.L. Bansal, Adv. for the Appellant.
None for the Respondent.

+ CM 13659/2009

Allowed subject to all just exceptions.

Application is disposed of.

ITA No. 1018/2009

* After going through the orders passed by CIT as well as ITAT we are of the opinion that no question of law arises in this case, particularly having regard to the judgment in ITA No. 479/2005 titled as **Commissioner of Income Tax vs. Manoj Prabhakar** decided on 25th July, 2005 and followed in ITA No. 1713/2006 titled as **Commissioner of Income Tax vs. Ajay Sharma** decided on 21st July, 2009.

This appeal is accordingly dismissed.


A.K. SIKRI, J.


SIDDHARTH MRIDUL, J.

October 13, 2009

mk