



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

Judgment reserved on : 09.01.2009
 % Judgment delivered on : 23.01.2009

ITA No.699/2008

COMMISSIONER OF INCOME TAX Appellant

versus

GUJARAT GUARDIAN LIMITED Respondent

Advocates who appeared in this case:

For the Appellant : Ms. Prem Lata Bansal
 For the Respondent : Ms. Kavita Jha

CORAM :-

HON'BLE MR JUSTICE VIKRAMAJIT SEN
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

This is an Appeal under Section 260A of the Income Tax Act, 1961 (hereinafter referred to in short as the 'Act') against the judgment dated 05.10.2007 passed by the Income Tax Appellate Tribunal (hereinafter referred to in short as the 'Tribunal') in ITA No. 3157/Del/2005 in respect of the assessment year 1996-97. In this appeal two questions have been proposed by the Revenue which had also been proposed, amongst others, in the connected appeal i.e., ITA No.669/2008. In view of our decision in



ITA No.669/2008, whereby the appeal of the Revenue has been dismissed, this appeal will suffer the same fate. Consequently, the appeal is dismissed.

RAJIV SHAKDHER, J

VIKRAMAJIT SEN, J

January 23, 2009
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