



% 17.08.2009

22+23#

Present: Dr. Rakesh Gupta with Ms. Aarti Saini for the appellants.  
Mr. N.P. Sahni with Mr. P.C. Yadav for the respondents.

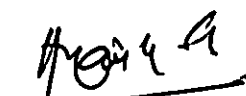
+ ITA No. 246/2008

ITA No. 423/2008

(Common Order)

After going through the orders passed by the authorities below,  
we are of the view that no question of law, much less substantial question  
of law, arises, as disputes relating to facts only are sought to be raised.

These appeals are, therefore, dismissed.

  
A.K. SIKRI, J.

  
VALMIKI J. MEHTA, J.

August 17, 2009  
nsk