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% 02.02.2009

Present: Mr R.D. Jolly, Advocate for the Appellant.
Mr , Advocate for the Respondent

+ ITA Nos. 444/2007 & 445/2007

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Mr Jolly states that he has confirmed that the decision of the ITAT in Shyam Sunder Dalmia (HUF), which was taken to the High Court of Calcutta has been dismissed. Since the Revenue's stand before the Tribunal is that the addition in issue had been made in the assessee's income on the premise that she had been providing accommodation entries on behalf of Shyam Sunder Dalmia, whereas the addition in Shyam Sunder Dalmia's case has been deleted by the Tribunal and now confirmed by the High Court of Calcutta; this appeal of the Revenue must fail.

No substantial question of law arises for our consideration.

Accordingly, the appeals are dismissed.

VIKRAMAJIT SEN, J.

RAJIV SHAKDHER, J.

FEBRUARY 02 , 2009

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