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% 15.01.2009

Present: Mr R.D.Jolly for the appellant.

+ITA No. 50/2008 & ITA No. 71/2008

* In view of the insertion of sub-Section (1B) in Section 271 by the Finance Act, 2008 with retrospective effect i.e, from 01.04.89, the impugned judgment is set aside and is remanded to the ITAT for a decision on merits. The appeals are disposed of accordingly.

A handwritten signature in black ink, appearing to read 'Vikramajit Sen'.

VIKRAMAJIT SEN, J

A handwritten signature in black ink, appearing to read 'Rajiv Shakdher'.

RAJIV SHAKDHER, J

January 15, 2009

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