



17 & 18

% 12.11.2009

Present: Mr. Sanjeev Sabharwal, Adv. for the Appellant.
Mr. Salil Aggarwal and Mr. Prakash Kumar, Advs. for
the Respondent.

+ ITA No. 1032/2008
ITA No. 1180/2008

(common order)

* The Income Tax Appellate Tribunal (ITAT) while deciding the case in favour of the assessee has followed its own order in the case of M/s Manchanda Industries Pvt. Ltd., which is a sister concern of the assessee herein and the block assessment was made in the case of assessee as well pursuant to the search and seizure operation. Against the orders passed in the case of Manchanda Industries Pvt. Ltd., the Revenue had preferred appeal under Section 260A of the Income Tax Act i.e. ITA 792/2007. We have dismissed that appeal by separate order not only on the ground of tax effect but also observing that no question of law arises and entire case is based on factual position. In view thereof these appeals also stand dismissed.


A.R. SIKRI, J.


SIDDHARTH MRIDUL, J.

NOVEMBER 12, 2009

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