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% 25.11.2009

Present: Mr. Sanjeev Sabharwal, Adv. for the Appellant.  
Ms. Bhakti Pasrija Adv. for the Respondent.


+ ITA No. 145/2008, 144/2008 & 146/2008

*(Common Order)*

\* It is not in dispute that the proceedings in the instant case were initiated against the assessee on the complaint received from the custom authorities. However, no proceedings are pending before the custom authorities either in Delhi or in Mumbai.

Moreover, we find that the impugned order of the Income Tax Appellate Tribunal is based on finding of facts.

No question of law arises. Dismissed.

  
A.K. SIKRI, J.

  
SIDDHARTH MRIDUL, J.

NOVEMBER 25, 2009

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