



16, 17, 18  
% 08.05.2009

Present: Ms Prem Lata Bansal & Mr M.P. Gupta, Advocates for  
the Appellant.  
Mr V.P. Gupta & Mr Basant Kumar, Advocates for the  
Respondent

**+ ITA Nos. 890/2008, 960/2008 & 1029/2008**

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Ms Bansal confirms that in respect of assessment years 1989-90 to 1995-96 no appeals have been filed against the order of the Tribunal which is in favour of the assessee. The Tribunal has followed the decision pertaining to assessment year 1996-97 and 1997-98 in respect of which Ms Bansal states that appeals have been filed but those are not traceable. It is also stated that the decision by the Tribunal for assessment year 1996-97 and 1997-98 was based on their decision for assessment year 1989-90 to 1995-96. Since no appeals have been filed in respect of assessment years 1989-90 to 1995-96 on which the Tribunal has relied in subsequent decisions, applying the rule of consistency we are of the view that no substantial question of law arise for our consideration.

Appeals are dismissed.

VIKRAMAJIT SEN, J.

RAJIV SHAKDHER, J.

**MAY 08, 2009**

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