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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

26.

+ ITA 802/2010

COMMISSIONER OF INCOME TAX Appellant
Through: Ms. Prem Lata Bansal, Advocate.

versus

SUSHIL KUMAR AGARWAL Respondent
Through: Mr. Piyush Kaushik, Advocate.

And

27.

+ ITA 804/2010

COMMISSIONER OF INCOME TAX Appellant
Through: Ms. Prem Lata Bansal, Advocate.

versus

SUSHIL KUMAR AGARWAL Respondent
Through: Mr. Piyush Kaushik, Advocate.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE MANMOHAN



ORDER
13.08.2010

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Heard Ms. Prem Lata Bansal, learned counsel for the appellant and Mr. Piyush Kalra, learned counsel for the respondent.

It is submitted by Ms. Prem Lata Bansal, learned counsel for the appellant that the tribunal has adverted to certain aspects which are based on erroneous facts as a consequence of which a fallacious conclusion has been arrived at.

Mr. Piyush Kaushik, learned counsel for the respondent seriously disputed the aforesaid statement made by the learned counsel for the appellant.

Regard being had to the aforesaid aspect, we only grant liberty to the appellant to file an application under Section 254(2) of the Income Tax Act, 1961.

We may hasten to clarify that we have not expressed any opinion on any aspect but have only granted liberty on the basis of the statement made by Ms. Prem Lata Bansal, learned counsel for the appellant.



Needless to say, the tribunal shall be totally guided by the parameters engrafted under Section 254(2) of the Income Tax Act, 1961 and the law relating to the said provision.

With the aforesaid observations, the appeals stand disposed of.

Mani
CHIEF JUSTICE

Mani
MANMOHAN, J

AUGUST 13, 2010

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