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

+ ITA 1481/2010

THE COMMISSIONER OF INCOME TAX Appellant
Through: Mr. Sanjeev Sabharwal, Advocate

versus

INDIAN OIL PANIPAT POWER CONSORTIUM LTD.
..... Respondent
Through: None

% Date of Decision: 28th September, 2010

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MANMOHAN

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| 1. Whether the Reporters of local papers may be allowed to see the judgment? | No |
| 2. To be referred to the Reporter or not? | No |
| 3. Whether the judgment should be reported in the Digest? | No |

MANMOHAN, J

1. The present appeal has been filed under Section 260A of Income Tax Act, 1961 challenging the order dated 18th September, 2009 passed by the Income Tax Appellate Tribunal (in short "Tribunal") in ITA No. 729/Del/2006, for the Assessment Year 2003-04.

2. On a perusal of the impugned order, it is apparent that the Tribunal has dismissed the Revenue's appeal relying upon the judgment of this Court in ITA Nos. 1156 & 1157/2007 in the case of the respondent-assessee itself wherein similar issue had been rejected by



this Court in respect of assessments for assessment years 2001-02

2002-03. Consequently, following the judgment of the Coordinate Bench of this Court in ITA Nos. 1156 & 1157/2007, we dismiss the present quantum appeal but without any order as to costs.

MANMOHAN, J

CHIEF JUSTICE

SEPTEMBER 28, 2010

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