



% 23.09.2010

Present:Mr. M.S. Syali, Sr, Advocate with Ms. Mahua Kalra, Advocate for the appellant.  
Mr. Sanjeev Sabharwal, Advocate for the respondent.

**+ITA No.ITA 320/2008**  
**ITA 321/2008**

**(common order)**

\* These appeals have been filed against the order of Tribunal under Section 254 (2) of the Income-Tax Act.

As per the judgment of the Full Bench of this Court in a batch matter, the lead case being **Lachman Dass Bhatia Vs. Assistant Commissioner of Income Tax** (ITA No. 724 of 2010 decided on 06.08.2010), such an appeal is not maintainable under Section 260A of the Act.

Following the aforesaid judgment, these appeals are not maintainable and accordingly dismissed.

Liberty is granted to the appellant to file appropriate proceedings in accordance with law.

  
A.K. SIKRI, J.

  
REVA KHETRAPAL, J.

**SEPTEMBER 23, 2010**

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