



13.09.2011

Present: Mr.Kamal Sawhney, Adv. for the Appellant/Revenue.
Mr.M.S.Syali, Sr.Adv. with Ms.Mahua Kalra, Ms.Husnal
Syali and Mr.Rahul Sateerja, Advocates for the
Respondent/Assessee.

CM No.5578/2011 (for Condonation of Delay of 473 days in re-filing the appeal)

There is a delay of 473 days in re-filing the appeal. The only explanation given is that the paper book was sent to the Department as there was an objection raised regarding the dim annexures.

We fail to appreciate that it took one and half years to type the annexures.

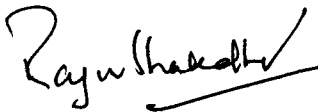
We may also note that the expense in issue is only to the tune of Rs.1,13,000/- on purchase and maintenance of software and thus the tax effect is much below 4 lakhs.

Dismissed.

+ ITA No.546/2011

* Dismissed in view of what we have observed aforesaid.


SANJAY KISHAN KAUL, J.


RAJIV SHAKDHER, J.

SEPTEMBER 13, 2011
dm