



§~24&25

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

+ ITA Nos. 1132/2007 & 1152/2007

COMMISSIONER OF INCOME TAX Appellant
Through Mr. Sanjeev Sabharwal, Sr.
Standing Counsel.

versus

SONAL CONSTRUCTIONS Respondent
Through Mr. P.N. Monga & Mr. Manu
Monga, Advocates.

CORAM:**HON'BLE MR. JUSTICE SANJIV KHANNA****HON'BLE MR. JUSTICE R.V.EASWAR****ORDER**% **23.11.2011**

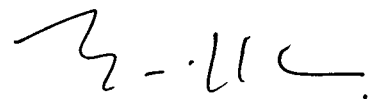
The present appeals ITA Nos. 1132/2007 & 1152/2007 arise out of the common order passed by the Assessing Officer, CIT(Appeals) and the ITAT. ITAT had, however, disposed of two cross appeals being IT(SS) No. 518/D/2003 filed by the assessee and IT(SS) No. 522/D/2003 filed by the Revenue.

2. The question of law framed in both the appeals is common. In these circumstances, the entire order passed by the tribunal dated 2nd March, 2007, including two cross appeals, will be examined and decided in ITA No. 1132/2007. ITA No. 1152/2007 will be treated as disposed of.



3. It is noticed that filing of the paper book was dispense with. However, liberty is granted to the parties to file documents/material, which were filed before the tribunal/authorites. The said documents/material will be filed within a period of eight weeks.

4. List ITA No. 1132/2007 for hearing and disposal in the category of "After Notice Miscellaneous Matters" on 13th February, 2012.


SANJIV KHANNA, J.


R.V. EASWAR, J.

NOVEMBER 23, 2011
VKR /