



15

%09.09.2011

Present : Mr Abhishek Maratha, Sr. Standing Counsel with Ms Anshul Sharma, Advocate for the Appellant/Revenue.
Mr. M. S. Syali, Sr. Advocate with Mrs Mahua Kalra, Mr Mayank Negi, Ms Madhvi Swaroop, Mr H. Syali & Mr Rahul Sateeja, Advocates for the respondent/ Assessee.

+ ITA No. 572/2009

* Admit.

In the facts and circumstances of the case following question of law arises for our consideration:

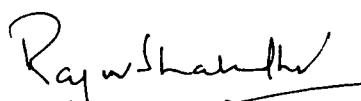
“Whether the CIT ought to have remanded the matter to be decided on merits by the Assessing Officer?”

The captioned appeal pertained to assessment year 2001-02. We are informed by Mr Syali, learned counsel for the assessee, that in terms of the special bench decision dated 19.09.2008 passed in CO No. 60/Del/2006 in ITA No. 128/Del/05 the regular bench (i.e., the division bench) of the Tribunal has remanded the matter to the A.O.

In view of our directions issued in ITA No. 624/2011 we set aside the order dated 19.09.2008 and remand the matter to the regular bench of the Tribunal for being heard on merits.

The appeal is disposed of with the directions above.


SANJAY KISHAN KAUL, J.


RAJIV SHAKDHER, J.

SEPTEMBER 09, 2011

kk