



#1 &amp; 3

% 06.09.2011

Present: Mr. Salil Kapoor and Mr. Sanat Kapoor, Advocates for the Appellant/assessee.  
Mr. Ruches Sinha for Mr. N.P. Sahni, Advocate for the respondent/revenue.

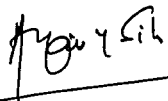
**+ ITA Nos.1043/2011 & 1045/2011**

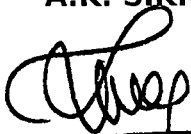
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In these appeals, the appellant /assessee has challenged the reopening of the assessment under Section 148 of the Income Tax Act. Otherwise, the appellant/ assessee accept that the Tribunal has given substantial relief to the appellant on merits.

In case the revenue comes in appeal, it will be open to the appellant/ assessee to file cross objections challenging the validity of reassessment proceedings.

These appeals are hereby dismissed as withdrawn in view of aforesaid observations.

  
A.K. SIKRI, J.

  
J.R MIDHA, J.

**SEPTEMBER 06, 2011**

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