



\$~2, 4, 5 & 7

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

+ ITA 655/2012, CM APPL.19555-19557/2012

ITA 657/2012, CM APPL.19564-19566/2012

ITA 658/2012, CM APPL.19567-19569/2012

ITA 660/2012, CM APPL.19575-19577/2012

GALILEO NEDERLAND BV

..... Appellant

Through: Mr. Farrokh Irani with Ms. Shagun
Parashar and Ms. Malavika Lal, Advocates.

versus

ASSISTANT DIRECTOR OF INCOME TAX

..... Respondent

Through: Mr. Sanjeev Sabharwal, Sr. Standing
Counsel with Mr. Puneet Gupta, Standing Counsel
and Ms. Gayatri Verma, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE R.V.EASWAR

ORDER

% **14.12.2012**

These appeals are directed against a common order of the Tribunal in respect of AY 2003-04, 2004-05, 2005-06 and 2006-07. The appellant is aggrieved by the order to the extent that the Tribunal recorded that it did not press the cross the cross objections.

Besides other objections, Mr. Farrokh Irani, learned counsel for the appellant urged that the record clearly reveals that the appellant had urged the cross objections and in this regard highlighted that on 17.05.2012, during the course of the proceedings, the



parties - including the Revenue - had been directed to file short synopsis on their respective positions. The said synopsis is a part of the record at pages 245-246 in ITA No.655/2012 and the other appeals as well. Counsel had brought to the notice of the Court that a composite application under Section 254 (2) for rectification is also pending consideration before the ITAT, in which the assessee has, *inter alia*, contested the order of the Tribunal that it did not press its cross objections.

This Court is of the opinion that the present appeals should not be heard by the Court without an order by the Tribunal in the pending Section 254 (2) application. Consideration of the merits of the appeal on the assumption that the cross objections had not been given up and that the Tribunal had dealt with the same on the merits may not be appropriate. In this view of the matter, the Court reserves the liberty of the appellant to raise all contentions that it has raised in the present four appeals having regard to the final outcome of the rectification proceedings and applications pending before the Tribunal.

The appeals are according dismissed with liberty as stated above.

A handwritten signature in black ink, appearing to read 'S. Ravindra Bhat'.

S. RAVINDRA BHAT, J

A handwritten signature in black ink, appearing to read 'R.V. Easwar'.

R.V.EASWAR, J

DECEMBER 14, 2012

/vks/