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

+ ITA 88/2012  
+ ITA 89/2012  
+ ITA 90/2012  
+ ITA 91/2012  
+ ITA 92/2012  
+ ITA 93/2012  
+ ITA 94/2012  
+ ITA 95/2012  
+ ITA 96/2012  
+ ITA 97/2012  
+ ITA 103/2012  
+ ITA 104/2012

CIT

..... Appellant

Through: Ms. Rashmi Chopra, Advocate.

versus

SANJAY KUMAR GARG

..... Respondent

Through:

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE R.V.EASWAR**

**ORDER**

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**11.05.2012**

ITA No.91/2012 and ITA No.94/2012 pertain to assessment year 2001-02, ITA No.89/2012 and ITA No.96/2012 pertain to assessment year 2002-03, ITA No.97/2012 and ITA No.92/2012 pertain to assessment year 2003-04 and ITA No.104 and ITA No.93/2012 pertain to assessment year



2004-05. It is pointed out that two ITAs have been filed for each assessment year as there were appeals and cross-appeals against the order of the First Appellate Authority. The Revenue had filed the appeals and the cross appeals had been filed by the assessee. The cross appeals filed by the assessee have been allowed inter alia holding that the re-assessment order passed by the Assessing Officer was barred by limitation. Appeals of the Revenue against deletion of additions by the First Appellate Authority were accordingly dismissed as infructuous. It is, therefore, clear that as far as ITA No.91/2012, ITA No.89/2012, ITA No.97/2012 and ITA No.104/2012 are concerned, these have not been disposed of on merit but dismissed as infructuous in view of the orders passed which are subject matter of challenge in ITA No.94/2012, ITA No.96/2012, ITA No.92/2012 and ITA No.93/2012.

We are disposing of ITA No.91/2012, ITA No.89/2012, ITA No.97/2012 and ITA No.104/2012 as the aspects raised will be examined while deciding ITA No.94/2012, ITA No.96/2012, ITA No.92/2012 and ITA No.93/2012. In case, these appeals are allowed, the matter will have to be remitted to the Tribunal for decision of the appeals of the Revenue on merits.

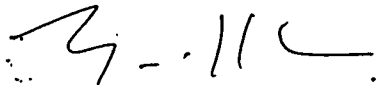
The ITA No.90/2012 and ITA No.103/2012 pertain to the assessment year 2001-02 and ITA No.88/2012 and ITA No.95/2012 pertain to assessment year 2005-06. In these years two appeals have been preferred by the Revenue because they were cross appeals before the Tribunal in these cases.

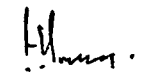
List ITA No.88/2012, ITA No.90/2012, ITA No.92/2012, ITA



No.93/2012, ITA No.94/2012, ITA No.95/2012, ITA No.96/2012 and ITA No.103/2012 for hearing on 11.07.2012.

Liberty is granted to the Revenue to file documents, which were filed before the Tribunal. ITA No.89/2012, ITA No.91/2012, ITA No.97/2012 and ITA No.104/2012 will be treated as disposed of.

  
SANJIV KHANNA, J

  
R.V.EASWAR, J

**MAY 11, 2012**  
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