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

+ ITA 108/2013
+ ITA 109/2013
+ ITA 110/2013
+ ITA 111/2013

COMMISSIONER OF INCOME TAX(CENTRAL) -1..... Appellant
Through Mr Sanjeev Rajpal, sr. standing counsel
versus

C-1 INDIA PVT LTD Respondent
Through Mr C A Sundaram, Sr. Advocate with Mr
Ajay Wadhwa and Mr Sandeep Kapur, Advs.

CORAM:

HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE R.V.EASWAR

ORDER

% **16.04.2013**

These appeals have been filed by the revenue against the order dated 24.7.2012 passed by the Income Tax Appellate Tribunal, New Delhi in ITA Nos.1424-1427/Del/2012 relating to the assessment years 2001-02, 2002-03, 2003-04 and 2004-05 (respectively). We find that before the Tribunal both sides had agreed that the facts and circumstances of these appeals were similar to the appeals in respect of Suresh Nanda. It was also agreed that the issues raised in the present matters could be decided in view of the appeals pertaining to Suresh Nanda. The Tribunal has recorded this fact and it is on the basis of this that it has remanded the matter to the assessing officer for a decision afresh. The observations of the Tribunal are as under:-



“3.4. Same additions were made in both the cases on substantive basis. Both the parties agreed that the facts & circumstances are similar in both the cases and the issues may be decided in view of the appeals of Shri Suresh Nanda.

4. By order of even date in the case of Shri Suresh Nanda in ITA nos. 1428,1429 & 1430/Del/2012 for A.Ys. 2001-02, 2002-03 & 2004-05 we have set aside these issues back to the file of AO to decide the same afresh after giving the parties adequate opportunity of being heard afresh. Following our order in the case of Shri Suresh Nanda we set aside the issues back to the file of AO accordingly to decide afresh along with the issues as to whether any addition at all is called for and, if so in which case the addition is to be made.


5. Apropos remaining grounds, it is pleaded that the disallowances have been made on ad hoc basis without considering the explanation furnished by the assessee and the ITAT judgment in its own case.

6. Since we have set aside the main issues back to the file of AO, interest of justice will be served if the remaining issues in these appeals are set aside back to the file of AO to decide all these issues after considering the explanation given by the assessee and ITAT order.”

Since the Tribunal has merely remanded the matter to the assessing officer, we see no reason to interfere with the same.

The appeals are dismissed.


BADAR DURREZ AHMED, J


R.V.EASWAR, J

APRIL 16, 2013/vld