(2002) 10 DEL CK 0099

In the Delhi High Court

Case No : IT Appeal No. 167 of 2001

Commissioner of Income Tax APPELLANT

Vs

Ashok Kumar Aggarwal RESPONDENT

Date of Decision : 25-10-2002

Acts Referred:
Income Tax Act, 1961 — Section 255(4), 260A

Citation : (2004) 186 CTR 538

Hon'ble Judges : Sharda Aggarwal, J;D.K. Jain, J

Bench : Division Bench

Advocate : R.D. Jolly and Ajay Jha, for the Appellant; C.S. Aggarwal and Prakash Kumar, for the Respondent

Judgement

1. Having heard learned counsel for the parties and carefully perused the order of the Judicial Member, dt. 26th Feb., 1999, we are of the view that substantial questions of law do arise from the order of the Tribunal.

2. Admit.

3. The following questions of law are framed for adjudication :

1. "Whether, on the facts and in the circumstances of the case and having regard to the format of question No. 2, framed by the two Members while making reference to the Third Member u/s 255(4) of the IT Act, 1961, the Third Member was justified in going into the merits of the case ?"

2. "If answer to the first question is in the negative, whether in the facts and in the circumstances of the case, the Tribunal was correct in deleting the addition made by the AO ?" .

It is clarified that question No. 2 is being formulated only with a view to safeguard the interest of Revenue.

4. The appellant shall file within three months ten copies of the cyclostyled paper books, containing all documents on which reliance was placed before the

Tribunal, including any order/orders, either in the case of the assessed itself or in case of any other assessed, which has been followed by the Tribunal.

The appeal be listed for hearing in the normal course.

