(2004) 01 DEL CK 0029

In the Delhi High Court

Case No : IT Appeal No''s. 173, 345 and 357 of 2003

Commissioner of Income Tax APPELLANT

Vs

IFFCO Ltd. RESPONDENT

Date of Decision : 22-01-2004

Acts Referred:

Citation : (2004) 187 CTR 480 : (2004) 136 TAXMAN 634

Hon'ble Judges : B.C. Patel, C.J;Badar Durrez Ahmed, J

Bench : Division Bench

Advocate : Prem Lata Bansal and Subash Sharma, for the Appellant; Harbhajan Singh, for the Respondent

Judgement

1. These three appeals are preferred by the Revenue against the order made by the Tribunal for the asst. yrs. 1993-94, 1994-95 and 1995-96 raising identical contentions.

2. The Tribunal disposed of these appeals following its earlier decisions in respect of asst. yrs. 1991-92 and 1992-93. In respect of these earlier years, two appeals were filed being ITA 447 of 2003 and ITA 444 of 2003 and a Division Bench of this Court hearing the appeals, disposed of the same by a detailed judgment against the Revenue. Similar question is raised here and; Therefore, these appeals are covered by the judgment of the Division Bench in ITA 447 of 2003 and ITA 444 of 2003. We are not inclined to take a different view. According to the counsel for the Revenue, in the instant case, IT Ref. 193 of 1995 is not required to be followed. This very contention was also considered by the earlier Division Bench. In view of the decision of the Division Bench in the aforesaid two appeals, we are of the view that no substantial question of law arises. According to the learned counsel for the Revenue, the matter is required to be reconsidered by a larger Bench of this Court, inasmuch as in some other cases, it is alleged that, involving similar question this Court has admitted the appeals for hearing. We are not in agreement with the same. Merely because the question is referred and admitted, it does not become a fit case for reference to a larger Bench. In

any event, a Division Bench in the case of this very assessed for the earlier years has come to a conclusion against the Revenue on the questions proposed. We see no reason to depart there from for subsequent years. The appeals are dismissed.