

(2008) 11 DEL CK 0111
In the Delhi High Court
Case No : IT Appeal No. 661 of 2008

Commissioner of Income Tax

APPELLANT

Vs

Samtel Colour Ltd.

RESPONDENT

Date of Decision : 17-11-2008

Acts Referred:

Citation : (2008) 11 DEL CK 0111

Hon'ble Judges : Rajiv Shakdher, J;Badar Durrez Ahmed, J

Bench : Division Bench

Advocate : P.L. Bansal, M.P. Gupta and Ms. Anshul Sharma, for the Appellant;
Kavita Jha and Sriram Krishna, for the Respondent

Final Decision : Dismissed

Judgement

1. This appeal is directed against the order dated 06.07.2007 passed by the Income Tax Appellate Tribunal in, inter alia, ITA No. 3.117/Del/2000 relating to the assessment year 1997-1998. By virtue of the said order dated 06.07.2007 the assessee's appeal in respect of the assessment year 1995-1996 had also been disposed of. The issues arising in the two assessment years in the said appeals were common. The Tribunal relied upon its decision in respect of the assessment year 1995-1996. The revenue, being aggrieved by the said order, had filed an appeal being ITA 1207/2008 in respect of the assessment year 1995-1996. That appeal was dismissed by this Court on 14.11.2008 holding that no substantial question of law arose for the consideration of this Court. Since the issues sought to be raised in the present appeal are identical to the issues which were raised in ITA 1207/2008, this appeal would also have to suffer the same fate. No substantial question of law arises for our consideration. The appeal is dismissed.