

NAFR

**HIGH COURT OF CHHATTISGARH, BILASPUR****Tax Case (Income Tax Appeal) No. 64 of 2016**

Assistant Commissioner of Income Tax, Circle-1(2), Raipur (Chhattisgarh).

---- Appellant

**Versus**

M/s. Alu Bond Enterprise, 95-A, Village Khirki, Malviya Nagar, New Delhi

---- Respondent

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For Appellant : Ms. Naushina Ali, Advocate.  
For Respondent : None.

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**Hon'ble Shri Deepak Gupta, Chief Justice****Hon'ble Shri Sanjay Agrawal, J.****Judgment on Board****Per Deepak Gupta, Chief Justice****15/11/2016**

1. In this appeal, the Tribunal has based its order on the judgment passed by the Delhi High Court in *Commissioner of Income Tax v. Dharam Pal Prem Chand Ltd.* reported in {[2009] 180 Taxman 556 (Delhi)}. The main ground raised in this appeal was that the judgment in Dharam Pal Prem Chand Ltd. (supra) is under challenge before the Apex Court.

2. Ms. Ali very fairly submitted before us that the Special Leave Petition filed by the Revenue has been dismissed by the Apex Court on 22.02.2010. Therefore, this matter is squarely covered by the judgment of the Delhi High Court.

3. We therefore find that no substantial question of law arises in this appeal. Accordingly, it is dismissed.

Sd/-

(Deepak Gupta)  
**CHIEF JUSTICE**

Sd/-

(Sanjay Agrawal)  
**JUDGE**