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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
R.10
\+ **ITA 83/2004**

COMMISSIONER OF INCOME TAX
(CENTRAL-1) ..... Appellant
Through: Mr. P. Roy Chaudhary, Senior Standing counsel & Ms.Vibhooti Malhotra, Advocate.

versus

NEENA WADHWA ..... Respondent
Through: Mr.C.S. Aggarwal, Senior Advocate With Mr. Prakash Kumar, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R
% **26.07.2016**

1. The question framed by this Court on 24th March 2008 in this appeal against the order dated 20th January 2003 passed by the ITAT in IT(SS) Appeal No. 100/Del/2002 for the block period from 1st April 1988 to 11th February 1999 reads as under:

> "Whether the Income Tax Appellate Tribunal was correct in law in holding that the Block Assessment order passed under Section 158BC of the Income Tax Act, 1961 on 29th May, 2001 is barred by limitation in terms of the provisions of Section 158BE of the Income Tax Act, *1961."*

2. It is not in dispute that the said question stands answered in favour of the Assessee and against the Revenue by the decision of this Court dated 30th November 2015 in ITA No. 27 of 2015 (***CIT v. J.H. Finvest Pvt.Ltd.***).

3. The question is answered in the affirmative i.e. in favour of the Assessee and against the revenue. The appeal is accordingly dismissed.

S.MURALIDHAR, J

NAJMI WAZIRI, J

JULY 26, 2016
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