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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 184/2003

CENTRE FOR WOMEN'S DEVELOPMENT ..... Appellant

Through Mr Shashwat Bajpai, Advocate.

versus

DIRECTOR,INCOME TAX NEW DELHI ..... Respondent

Through Mr P. Roychaudhuri, Advocate.

CORAM:
HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 03.03.2016

This appeal pertains to the Assessment Year 1997-98. The learned counsel for the appellant/assessee informs us that the benefit under Section 11 of the Income Tax Act, 1961 has already been given to the appellant/assessee and, therefore, the decision on the question which has been framed would have no revenue effect. He, however, submits that the applications filed by the appellant/assessee under Section 10 (23C), which was earlier Section 10(22), ought to be taken up for consideration by the Assessing Officer where such applications are pending for the subsequent years.

We are disposing of this appeal without giving any decision on the question raised in the present appeal inasmuch as there would be no revenue effect because of the benefit already granted under Section 11 of the said Act but we are directing the Assessing Officer to take up the applications of the petitioner under Section 10(23C) of the said Act in pending matters without being constrained by the orders passed by the Income Tax Appellate Tribunal which is impugned herein. The Assessing Officer shall, of course, decide those applications in accordance with law.

The present appeal is disposed of without disturbing the findings recorded by the Appellate Tribunal in respect of the Assessment Year 1997-98.

BADAR DURREZ AHMED, J

SANJEEV SACHDEVA, J

MARCH 03, 2016
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