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

\+ W.P.(C) 1250/2015

DIRECTOR GENERAL OF INCOME TAX (ADMN.) .....Petitioner

Represented by: Mr.D.R.Jain, Advocate

versus

M/S GUJARAT THEMIS BIOSYN LTD. & ORS. .....Respondents

Represented by: Mr.Sumesh Dhawan, Advocate with Ms.Vatsala Kak Panda, Advocate for R-1
Mr.Balraj Dewan, Advocate for R-3
Mr.O.P.Gaggar, Advocate for R-5

CORAM:
HON'BLE MR. JUSTICE PRADEEP NANDRAJOG
HON'BLE MS. JUSTICE MUKTA GUPTA

O R D E R

% **08.03.2016**

1. Impugned order dated September 12, 2014 passed by AAIFR reads as under:-

> *"After considering the merits of the appeal and considering the submissions of ld. counsel Mr.D.R.Jain appearing for the appellant M/s.DG of Income Tax (A), Ms.Indrani Mukherjee appearing for the 7th respondent and considering the scheme sanctioned by the Board in particular paragraphs 12.2 under the heading 'Income Tax Department' and the relief allowed to the company, we do not think the Board committed any error which should be interfered with.*
>
> *Thus, there will be no order on this appeal.*

The appeal is disposed of.

There will be no order as to the costs."

2. We need not comment upon the order. Learned AAIFR has not even noted the contentions urged by the Income Tax Department concerning the scheme sanctioned, overruling the objections of the Income Tax Authorities, as per order dated January 12, 2012 passed by BIFR.

3. Appeal against order of BIFR to AAIFR is on law as well as on facts.

4. Lest parties are prejudiced before AAIFR we need not comment upon the objections urged in appeal against the order of BIFR save and except to highlight that each and every contention urged merited a consideration and if not agreed to, reasons to be recorded.

5. The writ petition is accordingly disposed of setting aside the impugned order dated September 12, 2014 passed in Appeal No.86/2012 passed by AAIFR. The said appeal is restored for adjudication afresh on merits with a direction that AAIFR shall give reasons in support of its conclusions while deciding the appeal.

6. No costs.

CM No.2216/2015

Dismissed as infructuous.

PRADEEP NANDRAJOG, J.

MUKTA GUPTA, J.

MARCH 08, 2016

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