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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 5/2016**

COMMISSIONER OF INCOME TAX (LTU) ..... Appellant
Through: Mr. Kamal Sawhney, Senior Standing counsel with Mr. Raghvendra Singh, Junior Standing counsel, Mr. Shikhar Garg, Advocate.

versus

RURAL ELECTRIFICATION CORPORATION LIMITED ..... Respondent
Through: Mr. Mayank Nagi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **11.01.2016**

1. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is directed against the order dated 30th April 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 6098/Del/2013 for the Assessment Year ('AY') 2003-2004.

2. The question sought to be urged is whether the ITAT erred in upholding the order of the Commissioner of Income Tax (Appeals) ['CIT(A)'] which in turn held that the Assessing Officer ('AO') had not complied with the

requirement of Section 147 of the Act while initiating re-assessment proceedings?

3. The orders of the CIT(A) as well as ITAT have proceeded on the basis that for AY 2004-05, the question of validity of the re-assessment proceedings was examined by this Court in W.P.(C) No. 7943 of 2011 and by the decision dated 23rd April 2013 the Court found reopening of the assessment for the said AY to be invalid. Admittedly, the said decision is pending adjudication in the Supreme Court on the Revenue's appeal. Since the facts and circumstances leading to reopening of the assessment are not different for the present AY, no error can be found with the decisions of the CIT(A) and the ITAT in following the reasoning of this Court in the aforementioned decision.

4. In the facts and circumstances of the case, no substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 11, 2016
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