IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-131-2016 (O&M)

Date of decision: 19.01.2017

Kapoor Singh

..... Appellant

Versus

Assistant Commissioner of Income Tax

..... Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN

PRESENT: Mr. Dhawal Bhandari, Advocate for the appellant.

AJAY KUMAR MITTAL, J. (ORAL)

1. The appellant-assessee has filed this appeal under Section 260A of the Income Tax Act, 1961, impugning the order dated 15.09.2015 (Annexure A-7) passed by the Income Tax Appellate Tribunal, Delhi Bench, New Delhi (hereinafter referred to as the 'the Tribunal') in ITA Nos. 5044, 5045, 5046, 5047/DEL/2011, relating to assessment years 2000-01, 2001-02, 2002-03 and 2003-04.

2. A perusal of the order of the Tribunal shows that the Tribunal vide order impugned herein had decided the appeals relating to four assessment years i.e. 2000-01, 2001-02, 2002-03 and 2003-04 bearing ITA Nos. 5044, 5045, 5046, 5047/DEL/2011. Learned counsel for the appellant fairly submitted that against the decision of the Tribunal, Annexure A-7 in ITA No. 5046/DEL/2011 for the assessment year 2002-03, the appellant had filed ITA-90-2016 before this Court, claiming identical substantial questions of law. The said appeal was dismissed by this Court vide order

dated 23.05.2016. It was also not disputed that review application i.e. RA-CR-196-CII-2016 against the said order dated 23.05.2016, was also dismissed by this Court vide order dated 05.08.2016.

3. Thus, no substantial question of law arises in this appeal and the same stands dismissed.

(AJAY KUMAR MITTAL)
JUDGE

January 19, 2017 **(RAMENDRA JAIN)**
rishu **JUDGE**

Whether speaking/reasoned **Yes/No**
Whether Reportable **Yes/No**