$~R-28

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

\+ ITA 655/2004

COMMISSIONER OF INCOME TAX, DELHI ..... Appellant
Through: Mr. Raghvendra Singh, Advocate.

versus

M/S K. AND CO. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% **16.02.2017**

The earlier order dated 18.01.2005 in this appeal records as follows: -

"Issue notice to the Respondent to show cause why the appeal be not admitted.

Mr.Santaram accepts notice on behalf of the assessee.

We have heard learned counsel for the parties. Let these appeals be heard together with ITR Nos. 60 and 61/1999 for the assessment year 1989-90 in regard to the same assessee.
They shall be finally heard and will obviously abide by the result of the question of the law referred in that case.

ADMIT.

To be listed in the category of ''Regular Matters" as per its own turn."

The issue involved pertained to taxation of tickets sent to stockists; the Revenue had contended that the transaction was a sale on dispatch. The related issue in that batch of appeal pertained to depreciation of commercial vehicles.

ITA 60-61/1999 and connected cases were disposed of by a judgment dated 14.02.2013; the questions of law framed were answered against the Revenue. That judgment was subsequently followed in ITA 208/2003 by judgment of 29.10.2015 (*CIT v. M/s K and Co.)*. In these circumstances, the question of law framed is answered against the Revenue and in favour of the assessee. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

FEBRUARY 16, 2017
/vikas/