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

R-103

\+ **ITA 166/2005**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: None

versus

CLASSIC MOTRS LTD. ..... Respondent
Through: Mr. Manu Monga, Advocate

CORAM: JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

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

% **03.05.2017**

1. This appeal by the Revenue under Section 260A of the Income Tax Act 1961 is directed against the order dated 26th February, 2004 passed by the Income Tax Appellate Tribunal in ITA No. 962/Delhi/2002 for the Assessment Year (AY) 1991-92. By order dated 24th March, 2004 the appeal was admitted and the following question of law was framed:

> "Whether in the facts and circumstances of the present case, the Income Tax Appellate Tribunal was correct in law in deleting the additions of Rs.13,35,000/- and Rs. 2,80,000/ - respectively made on account of booking of vehicles in the bogus/fictitious names?"

2. By order dated 27th April, 2017 this court dismissed the appeals of the Revenue being ITA Nos. 1/2005 and 11/2005 against orders of the ITAT answering the same question in favour of the same Respondent Assessee for

the AYs 1993-94 and 1994-95.

3. Accordingly the question framed is answered in the affirmative i.e., in favour of the Assessee and against the Revenue.

4. The appeal is accordingly dismissed.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 03, 2017
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