

ITA 839/2006, ITA 840/2006, ITA 841/2006, ITA 843/2006, ITA 846/2006, ITA 1008/2006, ITA 1009/2006 & ITA 1015/2006.

Sh. Raghvendra Singh, Advocate, for appellant in ITA 146/2005.

Sh. Zoheb Hossain, Sr. Standing Counsel, for appellant in ITA 837/2006, ITA 839/2006, ITA 842/2006, ITA 844/2006, ITA 845/2006, ITA 847/2006, ITA 1006/2006, ITA 1007/2006, ITA 1010/2006 & ITA 1014/2006.

Sh. M.S. Syali, Sr. Advocate with Sh. Satyen Sethi, Sh. A.T. Panda, Ms. Gargi Sethee, Sh. Vikrant. A. Maheshwari and Sh. Tarun Singh, Advocates, for respondent.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A.K. CHAWLA

MR. JUSTICE S. RAVINDRA BHAT

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1. The appeals are allowed to the extent that the impugned orders are set aside; the issue is restored to the file of the ITAT which shall now proceed to hear the cases and render its findings in the light of the provisions of DTAA and the other provisions of the Act, in accordance with law. The ITAT's final order shall be made within six months. The questions of law are answered accordingly.

2. For detailed judgment, the decision dated 08.05.2018 in ITA 772/2004 may be referred to.

S. RAVINDRA BHAT
(JUDGE)

A.K. CHAWLA
(JUDGE)

MAY 08, 2018