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

\+ **<u>ITA 1277/2010</u>**

CIT ..... Appellant

Through Mr. Ruchir Bhatia, Adv.

versus

GREEN WORLD CORPORATION ..... Respondent

Through Mr. Deepak Vohra, Adv.

<u>ITA 1908/2010</u>

CIT ..... Appellant

Through Mr. Ruchir Bhatia, Adv.

versus

THE GREEN WORLD CORPORATION ..... Respondent

Through Mr. Deepak Vohra, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

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

% **05.04.2018**

No question of law has been framed in these two appeals. Both relate to AY 2002-03. The Income Tax Appellate Tribunal (ITAT) by separate orders-impugned by the Revenue quashed the orders of the CIT(A). On the directions of the Commissioner of Income Tax, reassessment under Section 147/148 of the Income Tax Act (the 'Act') was initiated. Ultimately, the reassessment proceedings were held to be without jurisdiction and the ITAT set aside the orders of the Revenue Authorities. This issue stands covered in the case of the assessee for AY 2003-04 in ITA 1624/2010 (*Commissioner of Income Tax vs. Green World Corporation*).

The other order impugned in the second appeal pertains to the assessment pursuant to the proceedings under Section 263 of the Act initiated by the Commissioner. The facts are that the Commissioner sought to invoke its power in the context of abortive reassessment proceedings. This aspect too is covered by another ruling in ITA 734/2011 (*Commissioner of Income Tax vs. Green World Corporation).*

In view of the above discussion, it is held that there is no infirmity in the impugned orders of the ITAT. No question of law arises in these two appeals. Both are accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 05, 2018
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