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

\+ ITA 315/2007

COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr Vipul Aggarwal, Sr.SC with Mr Gibran Naushad, Ms Sakshi Shariwal, Advs.

versus

RAJASTHAN BREWERIES LTD. ..... Respondent

Through: Mr.Vikram Jetly, CGSC with Ms.Shreya Jetly, Adv.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

ORDER

% **29.02.2024**

1. The Commissioner assails the validity of the order of the Income Tax Appellate Tribunal ["**ITAT**"] dated 04 April 2006 which has allowed the appeal of the assessee directed against the orders passed by the Assessing Officer ["**AO**"] as affirmed by the Commissioner of Income Tax (Appeals) ["**CIT(A)**"] and in terms of which the addition of INR 24,99,76,564/- under Section 68 of the Income Tax Act, 1961 ["**Act**"] had been confirmed.

2. We note that the proceedings were taken by the AO pursuant to an order of remit dated 14 May 1999 made by the CIT(A). That order of the CIT(A) was set aside by the ITAT in terms of its order of 05 October 2004.

3. We have by a separate judgment rendered today on ITA 766/2005 set aside the order of the ITAT dated 05 October 2004 and in terms of which it had annulled the direction of remand.

4. In view of the aforesaid, we allow the instant appeal and set aside the order dated 04 April 2006. The matter shall consequently stand placed on the board of the ITAT which shall now proceed to decide the appeal on merits.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

FEBRUARY 29, 2024/MJ