IN THE INCOME TAX APPELLATE TRIBUNAL DELHI BENCH 'H', NEW DELHI.

BEFORE SHRI P.N.PARASHAR AND SHRI P.M.JAGTAP

ITA No.186/Del/2006 Assessment Year: 1996-97

Deputy Commissioner of Income Tax. Circle-1(1), New Delhi. (Appellant)

M/s Airport Authority of India, Rajiv Gandhi Bhawan, Safdarjung Airport, Delhi - 110 003. (Respondent)

Appellant by : Shri R.L.Meena, Sr. DR.

Respondent by: Shri Venkesh Chaurashia, Advocate.

ORDER

PER P.M.JAGTAP, AM:

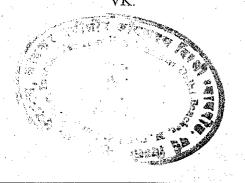
This appeal is filed by the Revenue against the order dated 25.11.2005 of learned CIT(A)-IV, New Delhi relating to assessment year 1996-97.

- Since the assessee is a public sector undertaking, the approval of Committee of Secretaries on Disputes (COD) is required for prosecution of the appeal as per the decision of the Supreme Court. The Revenue has not produced the approval of the COD.
- In the absence of COD approval, the appeal filed by the Revenue is dismissed. 3. The Revenue would be at liberty to seek adjudication of the appeal on merits if the COD approval is furnished after praying for a recall of this order.
- In the result, the appeal filed by the Revenue is dismissed. 4. Decision pronounced in the open Court after the hearing on 1/ February, 2007.

(P.N.PARASHAR) JUDICIAL MEMBER

(P.M.JAGTAP) ACCOUNTANT MEMBER

Dated: 01.02.2007.



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Appellant
Respondent Gy Laud
CIT
CIT(A)
DR, ITAT.

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Deputy Registrar Acciocas: Rogistano Acciocas: Rogistano

