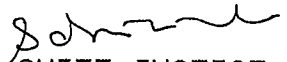
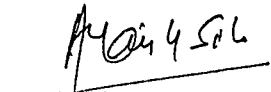


Sr. No.	Date	Orders
%		<p data-bbox="453 381 608 415">8-5-2002</p> <p data-bbox="453 478 1353 512">Present: Mr. Sanjiv Khanna for the petitioner</p> <p data-bbox="475 576 743 610"><u>ITA No.25/2000</u></p> <p data-bbox="453 637 1477 2027">* This appeal has been directed at the instance of Revenue under Section 260 A of the Income Tax Act, 1961. The question which has been raised by the appellant is as to whether a disputed electricity bill which is pending before this Court in a writ petition would be statutory liability or a contractual liability. The assessing officer held that the claim of the assessee would amount to revenue expenditure. Notice of the assessment, however, had been issued by the successor assessing officer purported to be on the ground that a contractual liability cannot be said to be revenue expenditure. A finding of fact however has been arrived at by the learned Tribunal that the views taken by the assessing officer is merely a change of opinion from that of the assessing officer making the original assessment. The question whether a mere change of opinion can be a ground for initiating proceedings under section 147 of the Income Tax Act fell for consideration before the Full Bench of this court in M/s Kelvinator of India Ltd. Vs. Commissioner of Income Tax, Delhi-II being ITC No.</p>

Sr. No.	Date	Orders
		<p data-bbox="470 437 1497 857">4/2000. The Full Bench by its judgement dated 19.4.2002 has held that mere change of opinion would not be a ground for initiating a proceeding for re-assessment. In view of the aforementioned finding of fact arrived at by the learned Tribunal, we are of the opinion that no substantial question of law arises for consideration in this appeal.</p> <p data-bbox="627 886 1278 925">This ITR is accordingly dismissed.</p> <div data-bbox="1109 970 1396 1054"> CHIEF JUSTICE.</div> <div data-bbox="470 1174 683 1242">May 8, 2002 SA</div> <div data-bbox="1093 1099 1412 1220"> A.K. SIKRI, J.</div>