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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 462/2006

COMMISSIONER OF INCOME TAX ..... Appellant  
Through Mr. R.D. Jolly with Mr. Vishnu Sharma,  
Mr. Ajay Jha and Ms. Deepali Shukla, Advs.

versus

M/S LOVELY INVESTMENT P.LTD. .... Respondent  
Through None.

**CORAM:**  
**HON'BLE MR. JUSTICE T.S.THAKUR**  
**HON'BLE MR. JUSTICE J.M. MALIK**

**ORDER**  
% **29.03.2006**

The Income Tax Appellate Tribunal has deleted the additions made by the Assessing Officer relying upon its previous orders passed in the case of Antarctica Investment (P) Ltd. Mr. Jolly, learned counsel for the appellant, does not dispute that the decision of the Tribunal in Antarctica's case which arose in identical circumstances was examined by this Court and affirmed. In that view, therefore, no substantial question of law arises for our consideration in this appeal which fails and is hereby dismissed.

  
T.S. THAKUR, J

  
J.M. MALIK, J

MARCH 29, 2006

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