



More so, when in the impugned order the High Court has  
relied on its aforementioned order in Tax Appeal  
No.366/99.

Accordingly, the appeal is dismissed, keeping  
open the question of law, sought to be raised by the  
revenue. No costs.

.....J.  
(D. K. JAIN)

NEW DELHI  
APRIL 22, 2010

.....J.  
(T. S. THAKUR)