



In view of the fact that Tribunal's order dated 11th February, 2005 in the case of the assessee itself was not challenged by the Revenue, no ground is made out for our interference with the impugned order.

The appeal is dismissed accordingly.

.....J.  
[ D.K. JAIN ]

.....J.  
[ A.K. PATNAIK ]

NEW DELHI,  
JULY 09, 2010.