

IN THE HIGH COURT OF DELHI AT NEW DELHI

ITR 160/1987

C.I.T.

Petitioner

Through Ms.Sonia Mathur, Advocate

versus

PUNJAB NATIONAL BANK Respondent

Through Mr.Karan Khanna, Advocate

CORAM:

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE DR. JUSTICE S. MURALIDHAR

O R D E R

22.10.2007

1. On 2nd April, 2007, learned counsel for the Revenue was required to take approval of the Committee on Disputes before proceeding further with the appeal. We are told today that the application has been made to the Committee only on 18th Oct., 2007.

2. In Oil & Natural Gas Commission vs. CCE 1994 (70) ELT 45 (SC), it has been held that the approval should be applied for within 30 days from the filing of the appeal. Even if the requirement did not exist at the time of registration of this reference, the Revenue could not claim that it was not aware of such requirement after our order dt. 2nd April, 2007 when we adjourned the matter to enable the Revenue to have applied to the CoD for approval at least within 30 days from 2nd April, 2007. However, it transpires

that the application has been made after almost six months after the last hearing and just a couple of days before today's hearing. We see no reason why any further indulgence should be granted to the Revenue.

3. It appears that the Revenue is not interested in pursuing this reference.

4. Under the circumstances, we return the reference unanswered.

MADAN B. LOKUR, J

S. MURALIDHAR, J

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OCTOBER 22, 2007