



\* **HIGH COURT OF DELHI : NEW DELHI**

+ **ITA No. 462 of 2007**

Judgment reserved on: May 17, 2007

% Judgment delivered on: May 23, 2007

Commissioner of Income Tax  
Delhi (Central) – II  
ARA Centre, E-2  
Jhandewalan Extn.  
New Delhi.

....Appellant

Through Mr. R.D. Jolly

Versus

Usha Iron & Ferro Metal Corporation Ltd.  
B-11/100, Mohan Co-operative Industrial Area  
Badarpur, New Delh.

...Respondent

Through None

Coram:

**HON'BLE MR. JUSTICE MADAN B. LOKUR**  
**HON'BLE MR. JUSTICE V.B. GUPTA**

- |  |               |
|--|---------------|
| 1. Whether the Reporters of local papers may be allowed to see the judgment? | Yes           |
| 2. To be referred to Reporter or not?  | Not necessary |
| 3. Whether the judgment should be reported in the Digest?                    | Not necessary |



**MADAN B. LOKUR, J.**

For orders, see ITA No. 463/2007.

Madan B. Lokur, J

May 23, 2007  
kapil

V.B. Gupta, J

Certified that the corrected copy of  
the judgment has been transmitted  
in the main Server.